Exhibit No.:

Issue: Accounting Adjustments Witness: John P. Weisensee

Type of Exhibit: Rebuttal Testimony

Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2009-0089

Date Testimony Prepared: March 11, 2009

# MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2009-0089

**REBUTTAL TESTIMONY** 

OF

JOHN P. WEISENSEE

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

Kansas City, Missouri March 2009

\*\*" Designates "Highly Confidential" Information Has Been Removed. Certain Schedules Attached to This Testimony Also Contain Highly Confidential Information **And Have Been Removed** Pursuant to 4 CSR 240-2.135.

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# JOHN P. WEISENSEE

# KANSAS CITY POWER & LIGHT COMPANY

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# REBUTTAL TESTIMONY

# OF

# JOHN P. WEISENSEE

## Case No. ER-2009-0089

'	Ų:	Are you the same John P. Weisensee who submitted Direct Testimony in this case on
2		behalf of Kansas City Power & Light Company ("KCP&L" or "the Company") on
3		September 5, 2008?
4	A:	Yes, I am.
5	Q:	What is the purpose of your Rebuttal Testimony?
6	A:	The purpose of my testimony is to rebut Missouri Public Service Commission ("MPSC"
7		or "Commission") Staff ("Staff") witnesses and United States Department of Energy, the
8		National Nuclear Security Administration and the Federal Executive Agencies
9		(collectively "DOE/NNSA") witness Jatinder Kumar on the issues identified in the Table
10		of Contents to this rebuttal testimony. Additionally, I will discuss the Staff's revised
11		Accounting Schedules.
12		<u>Injuries &amp; Damages</u>
13	Q:	Please describe the Injuries & Damages ("I&D") issue.
14	A:	The Company does not have a concern with Staff's recommendation to utilize a three-
15		year average of actual cash payments for purposes of determining "normalized" injuries
16		& damages ("I&D") expense in this rate proceeding. However, since cash payments will
17		be used for this purpose, I&D should no longer be included as a component in the Cash
18		Working Capital ("CWC") calculation, as Staff has proposed.

•	Q.	What is CWC:
2	A:	KCP&L agrees with Staff's CWC definition as presented on pages 45-46 of Staff's Cost
3		of Service report in this proceeding.
4	Q:	Why do you believe I&D should not be considered as a component of CWC as
5		recommended by Staff?
6	A:	In Case No.'s ER-2006-0314 ("2006 Case") and ER-2007-0291 ("2007 Case") both the
7		Company and Staff included an I&D component in CWC because normalized I&D
8		expense included in those rate proceedings was based on an accrual of I&D claims.
9		Therefore, customers were reimbursing KCP&L well before the claims were actually
10		paid, in many instances months before ("negative CWC"). Beginning with this rate
11		proceeding, with normalized I&D expense now being based on actual claims paid,
12		customers will be reimbursing the Company for its I&D claims only after the Company
13		has made cash payments in settlement of the claims. The difference in the timing of the
14		Company's cash payments and the Company's subsequent receipt of customer cash will
15		be negligible. Therefore, I&D should not be a component of CWC.
16	Q:	Please quantify the effect of this issue with Staff.
17	A:	Based on Staff's Accounting Schedules, the impact is a reduction in rate base of
18		\$1,403,510.
19	Q:	Has DOE/NNSA proposed a similar adjustment?
20	A:	Mr. Jatinder Kumar has not proposed any change to the method of normalizing expense
21		for ratemaking purposes. However, he has proposed that the I&D reserve that exists on
22		the books (Account 228) be reflected as a rate base offset in this rate proceeding.
23	Q:	Do you agree with Mr. Kumar's recommendation?

1	A:	No, I do not. Assuming Staff's recommendation to use cash payments for I&D expense
2		normalization is accepted, Mr. Kumar's recommendation would not make any sense, for
3		reasons similar to those I discussed earlier regarding Staff's inclusion of a negative CWC
4		component.
5	Q:	Assuming I&D expense would continue to be based on an accrual method, would
6		Mr. Kumar's recommendation make sense?
7	A:	No, it would not. Mr. Kumar's states on page 10 of his Direct testimony that the
8		"amount in Account 228 represents the difference between I&D expenses collected from
9		ratepayers and the expense actually incurred by the Company." This assumption is
10		incorrect. The Account 228 balance represents accruals for I&D claims estimated to be
11		paid in the future and has no direct association with amounts currently included in rates
12		or collected from ratepayers, as Mr. Kumar asserts.
13	Q:	Please quantify the effect of this issue with Mr. Kumar.
14	A:	Based on the September 30, 2008 Account balance of \$3,598,607 and utilizing a Missouri
15		jurisdictional allocation percentage of 55.2%, the impact would be a reduction in rate
16		base of \$1,986,431.
17	Q:	Please summarize your recommendation regarding I&D expense and rate base
18		effects.
19	A:	I recommend that Staff's position regarding I&D expense normalization be approved in
20		this rate proceeding; that is, normalizing expense based on actual cash outlays. I also
21		recommend that there be no I&D rate base offsets, either via a negative CWC component
22		as proposed by Staff or through a direct rate base offset as proposed by Mr. Kumar.

,		Surface Transportation Board Litigation
2	Q:	Please explain the issue between Staff and KCP&L with regard to the Company's
3		litigation of Montrose Station coal transportation rates before the Surface
4		Transportation Board ("STB").
5	A:	The issue relates to the amount of reparations, net of unamortized litigation costs that
6		must be returned to ratepayers consistent with the Order in the 2006 Case.
7	Q:	What treatment was ordered in the 2006 Case?
8	A:	The Commission accepted the position taken by both Staff and KCP&L that litigation
9		costs would be treated as a regulatory asset and amortized to expense over five years
10		beginning in January, 2007. On page 46 of the Order the Commission stated "the
11		treatment that KCPL and Staff request would first allow KCPL to recover the cost of the
12		STB litigation, with any balance being applied to fuel costs as determined in a future
13		proceeding. This solution appears just and reasonable, as KCPL, Staff, and OPC could
14		all voice their views in that future proceeding on exactly what STB litigation costs were
15		prudent, and on how much money should flow back to ratepayers."
16	Q:	How did KCP&L determine the amount that should flow back to ratepayers?
17	A:	KCP&L first determined the amount of litigation costs for which each jurisdiction was
18		responsible. In both the 2006 Case and the 2007 Case, litigation costs were allocated
19		jurisdictionally between Missouri Retail, Kansas Retail and Wholesale customers using
20		Staff's energy allocation factor. KCP&L received direct recoveries of litigation costs
21		through its Missouri and Kansas Retail rates beginning in January 2007.

### 1 Q: How did this change for the current rate proceeding? 2 A: During development of the current case, KCP&L Regulatory Affairs became aware that 3 the City of Independence Power & Light Department (Independence), which has a 4 capacity contract for energy from Montrose Station, had been contributing a portion of 5 the litigation costs, making a cash payment to KCP&L each month for their share of the 6 costs incurred. KCP&L completed an updated analysis, allocating the litigation costs to 7 each of the four jurisdictions for each calendar year- Independence, Missouri Retail, 8 Kansas Retail and Wholesale. Costs were first assigned to Independence based on their 9 share of the assigned costs/cash contributions received, and then the balance was 10 allocated to the remaining three jurisdictions by applying the Staff's energy factor. Total 11 costs by jurisdiction were then compared to total recoveries by jurisdiction as of 12 September 30, 2008, the date used by Staff in its direct filed case. The net balance by 13 jurisdiction was then determined. 14 Q: How was the amount of reparations payable to each jurisdiction determined? 15 A: KCP&L first assigned the amount due to Independence and then allocated the balance 16 between Missouri Retail, Kansas Retail and Wholesale customers using a weighted 17 energy factor for the periods in which the costs were incurred.

18

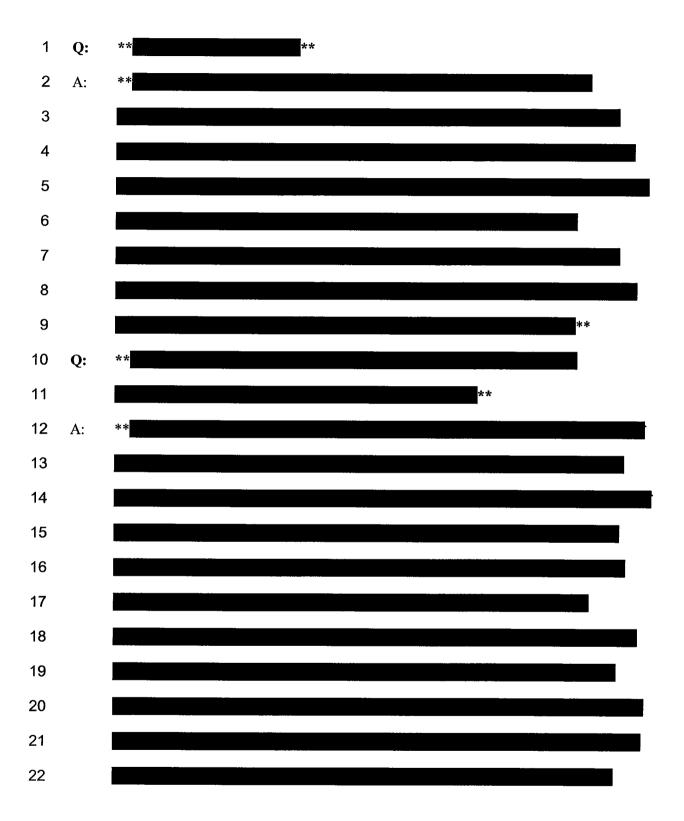
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20

21

Q:

A:



'		
2		**
3	Q:	Did Staff apply a similar methodology in assigning both costs and reparations?
4	A:	No, it did not. Staff differed from KCP&L's methodology in two respects.
5	Q:	Please describe the first difference.
6	A:	**
7		
8		
9		
10		
11		
12		** The
13		implication of Staff's methodology is that, over the ten-year benefit period, KCP&L
14		should flow through to Independence a freight cost benefit that is proportionately smaller
15		than the litigation cost Independence bore. KCP&L objects to this approach as
16		inequitable to Independence.
17	Q:	What is the second difference?
18	A:	Although KCP&L was allowed to defer litigation costs in a regulatory asset for
19		amortization over five years in the 2006 Case, Staff disagreed with rate base treatment for
20		those unamortized balances. In the 2007 Case, Staff again disagreed with allowing rate
21		base treatment for unamortized costs but agreed to calculate an amount equal to an annual
22		return on rate base, or \$191,930, and to include that amount as an addition to the STB
23		amortization expense included in cost of service. In the current proceeding, Mr.

'		Trynchian is reducing the amount of costs to be recovered by the \$143,945 portion of thi
2		return that has been collected through the September 2008 update period. Mr.
3		Hyneman's position results in only an acceleration of the costs to be recovered and not a
4		substitute for its inclusion in rate base. As I mentioned in the 2007 Case, KCP&L
5		supported inclusion in rate base to compensate the Company for having its funds tied up
6		in the litigation effort over several years.
7	Q:	Please summarize your rebuttal points regarding the Staff's position on the amount
8		of costs and reparations to be returned to ratepayers.
9	A:	Staff should reduce the amount of reparations to be allocated to Missouri and Kansas
10		retail customers by \$233,627 for additional amounts due to Independence. Staff should
11		increase the amount of Missouri jurisdictional unrecovered costs by \$143,945, the
12		amount related to the return included in revenue requirements in the 2007 Case.
13		Accumulated Depreciation
14	Q:	Please describe the Accumulated Deprecation issue.
15	A:	Mr. Kumar has made some very general, unsupported statements that KCP&L's
16		accumulated depreciation adjustments are out-of-line. He presents no specifics as to
17		what he perceives the Company has done incorrectly, but rather laments KCP&L's
18		Depreciation expense and Accumulated Depreciation adjustments because of the revenue
19		requirement effects.
20	Q:	Please discuss Mr. Kumar's concerns?
21	A:	Mr. Kumar asserts that KCP&L reduced Accumulated Depreciation by \$212.6 million,
22		thereby increasing rate base and driving up revenue requirements. As clearly shown on

1		Accumulated Depreciation by \$22.8 million. Mr. Kumar included in his calculation only
2		two of the three components of the Company's Accumulated Depreciation adjustment.
3		Mr. Kumar then goes on to state on page 9 of his direct testimony that KCP&L decreased
4		Accumulated Depreciation by \$29.2 million. The Company cannot have both decreased
5		the balance by \$212.6 million and decreased it by \$29.2 million in the same adjustment
6		noted by Mr. Kumar. In fact, both figures are incorrect as the Company increased the
7		balance by \$22.8 million.
8	Q:	Please discuss Mr. Kumar's concerns regarding the relationship between the
9		Company's Accumulated Depreciation adjustment and its Depreciation expense
10		adjustment.
11	A:	Mr. Kumar presents a schedule (Schedule 3 to his direct testimony) that purports to show
12		the relationship of these adjustments. However, as I mentioned his Accumulated
13		Depreciation adjustment is incorrect which thereby makes this schedule meaningless.
14		However, I will address the overall relationship. The Company did increase Depreciation
15		expense about \$12 million, as Mr. Kumar shows in his schedule, and increased
16		Accumulated Depreciation by \$22.8 million as I mentioned previously. There will never
17		be a one-for-one relationship since Depreciation expense is annualized based on a point
18		in time, in this case March 31, 2009, the true-up date in this rate proceeding, and
19		Accumulated Depreciation is rolled forward to this same point in time. An added
20		complication is that plant retirements affect the Accumulated Depreciation balance
21		dollar-for-dollar but affect Depreciation expense only by the applicable depreciation rate.
22		Therefore, the relationship that Mr. Kumar discusses is not valid even if he would have
23		used the correct numbers.

1	Q:	Please quantify the effect of this issue.
2	A:	No quantification is possible since Mr. Kumar has not proposed an adjustment.
3		Forfeited Discount Revenue
4	Q:	Please describe the Forfeited Discount Revenue issue.
5	A:	Mr. Kumar proposes that normalized forfeited discount revenue be adjusted to reflect
6		recent escalations in this revenue item, consistent with the Company's proposed
7		maintenance escalation (i.e., Handy-Whitman indexing).
8	Q:	Do you agree with this approach?
9	A:	No, I do not, for two reasons. First, the Company has decided not to pursue maintenance
10		indexing in this rate proceeding for reasons discussed by KCP&L rebuttal witnesses Dana
11		Crawford and Bill Herdegen. Second, increases in forfeited discount revenue in prior
12		years are not indicative of future increases given the current economic distress and
13		KCP&L's reduced customer growth.
14	Q:	Please summarize this issue.
15	A:	Mr. Kumar has proposed increasing the Company's normalized Missouri jurisdictional
16		forfeited discount revenue by \$119,718.
17		Comparison of Operations & Maintenance Expenses
18	Q:	Please describe the Operations & Maintenance ("O&M") expense issue.
19	A:	While Mr. Kumar does not propose any adjustment, he does recommend on page 17 of
20		his Direct testimony that the "Commission should investigate the reasonableness of the
21		huge increases in CSI (Customer Service and Informational) Account 909 Expenses."
22	Q:	What is the amount of the increase?

1	A;	CSI expenses increased about \$5.3 million when comparing the Company's proposed
2		level in this rate proceeding to 2007 test year (total company amount).
3	Q:	Is an investigation necessary?
4	A:	No, an investigation is not necessary. While Mr. Kumar's numbers are correct, he is
5		apparently unaware that the reason CSI costs have increased is because of KCP&L's
6		Demand Response, Efficiency & Affordability ("DR-EE") programs, a component of the
7		Regulatory Plan approved by the Commission in Case No. EO-2005-0329. About \$4.2
8		million of the increase relates to Kansas jurisdictional DR-EE amortization that has no
9		effect on the Missouri revenue requirement. Most of the remaining CSI increase relates
10		to increased Missouri jurisdictional DR-EE amortization, resulting from additional DR-
11		EE costs incurred in 2008 and anticipated to occur through the true-up date in this case,
12		as anticipated by the Regulatory Plan. The CSI total company increase is explainable and
13		there is no reason for the Commission to investigate.
14		Other Benefits
15	Q:	Please describe the Other Benefits issue.
16	A:	Mr. Kumar is concerned that the Company's proposed transfer of Other Benefits (certain
17		medical, dental and other employee benefits) to joint partners and others has decreased
18		from the test year while its proposed annualized Other Benefit expense has increased.
19	Q:	Is this concern valid?
20	A:	On the surface this relationship would appear to be illogical. However, Mr. Kumar did
21		not consider, or was unaware of, two factors. First, as pointed out in footnote (g) to the
22		Adj-45 schedule that Mr. Kumar refers to, included in the 2007 transfer amount was
23		\$443,469 of benefit expense transferred to Great Plains Energy, a transfer that will not

recur. Second, the Company's proposed Other Benefits transfer is based on a transfer percentage that is consistent with the transfer percentage used in the payroll annualization. This percentage was calculated based on a three-year average (2005-2007) of transferred amounts as a percentage of payroll cost, as opposed to the transfer percentage for just one year as proposed by Mr. Kumar. Because the transfer percentage varies from year to year the Company proposed the use of this three-year average for use in both the payroll and Other Benefits annualizations. Because of these two factors I believe the Company's proposed benefits transfer is reasonable.

# 9 Q: Please quantify the impact of this issue.

A:

10 A: Mr. Kumar has proposed decreasing the Company's annualized Other Benefits expense
 11 by \$426,556 (total Company amount).

## 12 Lease Costs

#### Q: Please discuss the Lease Costs issue.

Mr. Paul Harrison of the Staff and Mr. Kumar both propose that the Company reduce its requested revenue increase to take into account the reduced lease expense associated with its 1201 Walnut headquarters facility. While the two parties recommend a slightly different adjustment (\$514,103 for Staff vs. \$528,002 for DOE/NNSA) the Company agrees that such an adjustment is appropriate and has included a \$527,999 (total company amount) adjustment in its Update to this rate case submitted to the parties on February 19, 2009. The Company will also include this adjustment in the true-up process.

'		Edison Electric Institute Dues
2	Q:	Please discuss the Edison Electric Institute ("EEI") dues issue.
3	A:	Mr. Kumar proposes that 43.6% of the Company's test year EEI dues expense, or
4		\$139,461 (total company amount) be disallowed based on purported EEI information
5		from 2003 and 2004. Mr. Kumar states that this disallowance relates to lobbying,
6		advertising, marketing and public relations and therefore should be disallowed in this rate
7		proceeding.
8	Q:	Do you concur with Mr. Kumar's proposed EEI dues adjustment?
9	A:	No, I do not. KCP&L is aware that the portion of the EEI annual dues attributable to EEI
10		lobbying activities should not be passed along to ratepayers. As such, the Company
11		charges this portion of the annual billing to a "below-the-line" account. For example, in
12		the 2007 test year the Company charged 20% (\$79,967) of its \$399,834 annual
13		assessment to Account 826402, a "below-the-line" account. The 20% figure was based
14		on preliminary information provided by EEI in its annual billing. A subsequent EEI true-
15		up notice showed that the actual 2007 lobbying percentage was 16.15%. The 2008
16		lobbying percentage has not yet been finalized but is projected by EEI to be about 16%.
17	Q:	Mr. Kumar's 2003-2004 data also show certain other activities that he considers
18		should be disallowed, such as Advertising, Marketing and Public Relations. Should
19		these EEI activities also be disallowed?
20	A:	EEI, like other service organizations, will incur some of these costs in meeting its overall
21		goals and such cost should not be disallowed. These activities relate to promoting the
22		priorities discussed below.
23	Q:	What are EEI's major priorities?

•	A.	The Company understands that EET's current major priorities are promoting energy
2		efficiency, improving the capacity and efficiency of the electric grid (Smart Grid),
3		building needed new transmission lines (especially to bring renewable power to
4		customers), and promoting low carbon, low environmental impact generation.
5	Q:	What adjustment is appropriate in this rate case?
6	A:	No adjustment is appropriate, for the reasons indicated above. Both the Company and
7		Staff have allowed EEI dues, excluding lobbying, in rates in the previous two cases.
8		Bad Debt Expense
9	Q:	Please discuss the Bad Debt expense issue.
10	A:	Mr. Kumar proposes that KCP&L's \$169, 991 bad debt expense normalization
11		adjustment (Missouri jurisdictional) be disallowed. He is concerned that the revenues and
12		bad debt write-offs that the Company used in calculating its bad debt write-off factor
13		were mismatched (i.e., represented different periods in time).
14	Q:	Do you agree with Mr. Kumar's reasoning?
15	A:	No, Mr. Kumar has no reasoning. He simply states that KCP&L's adjustment should be
16		rejected because the rationale used by the Company is not always "reality."
17	Q:	What rationale did KCP&L use?
18	A:	The Company based its adjustment on the reality that there is a lag between the time a
19		utility increases its rates and the time that bad debt write-offs increase as a result. The
20		reason there is a lag is because the Company does not immediately write off problem
21		accounts. There is a Commission-mandated process that every utility must abide by in its
22		collections process. It has been KCP&L's experience that the lag is approximately six
23		months. Therefore, this lag was considered in KCP&L's bad debt adjustment in this case.

1	Q:	Why should the Commission accept KCP&L's position on this issue?
2	A:	The Company has made a concerted effort to arrive at a reasonable bad debt expense
3		level by considering all relevant factors. If Mr. Kumar wishes to rebut KCP&L's
4		position he needs to conduct his own study. KCP&L has presented its evidence in its
5		workpapers supporting Adj-4 & 41 in its Direct filing and Mr. Kumar has done nothing
6		more than state that KCP&L's position does not represent "reality". The Commission
7		should not set rates based upon this unsupported position and the DOE/NNSA proposed
8		adjustment should be rejected.
9	Q:	Has Staff proposed any adjustments to the bad debt expense the Company used in
10		its filing.
11	A:	Yes, Staff made adjustments to reflect a level of bad debt expense that is consistent with
12		Staff's annualized level of retail revenue. However, they did not include an adjustment
13		for the bad debt expense associated with the revenue requirement increase in this case, as
14		had KCP&L. Staff was silent about its intentions to include this additional bad debt
15		expense in the true up proceedings. The Company had proposed that the bad debt factor
16		used to normalize bad debt expense be used to calculate bad debt expense associated with
17		the revenue requirement increase.
18	Q:	Is it reasonable to assume that there will be bad debts associated with the revenue
19		increase granted in this case?
20	A:	Yes, the increase will affect all customer classes and therefore it is reasonable to assume
21		that bad debt expense will increase.

'	Ų:	is it possible to quantify the expected increase?					
2	A:	Yes, a reasonable quantification is possible. While it is true that the increase cannot be					
3		precisely calculated, as for example the expected income tax impact of a rate increase,					
4		that is no reason to ignore the need for a bad debt adjustment. It is certainly reasonable to					
5		assume that the bad debt write-off factor employed by Staff in its bad debt normalization					
6		adjustment (E-131) is appropriate for use in calculating the bad debt write-off impact of					
7		the revenue increase granted by this Commission.					
8	Q:	Has bad debt expense related to the revenue requirement increase been granted in					
9		prior cases?					
10	A:	Yes. The Commission ordered in the 2006 Case in favor of KCP&L's position that the					
11		bad debt factor should apply to the actual Missouri jurisdictional revenue that the					
12		Commission finds appropriate in the case. In the 2007 Case both KCP&L and Staff made					
13		a similar adjustment.					
14	Q:	Please quantify the impact of this issue with Staff.					
15	A:	The Company included a \$634,979 (Missouri jurisdictional) pro forma bad debt expense					
16		adjustment for its requested rate increase in this case. This amount will of course change					
17		when the final rate increase amount is determined.					
18		Gross Receipts Tax					
19	Q:	Please discuss the Gross Receipts Tax ("GRT") issue.					
20	A:	Company witness Melissa Hardesty addresses Staff's exclusion of GRT from					
21		prepayments. Staff has instead included all GRT as a component of CWC, with a					
22		resulting negative rate base impact.					

1	Q:	How should GRT tax be treated in this case?
2	A:	The Kansas City, Missouri 6% GRT and all other city GRT except for Grain Valley,
3		Missouri should be included in rate base as a prepayment, based on the thirteen-months
4		average for the period ended September 30, 2008. The 4% Kansas City, Missouri GRT
5		and the Grain Valley GRT are each paid in arrears and are properly includable in the
6		CWC calculation.
7	Q:	Are the Staff's recommended CWC lag days for the GRT that is paid in arrears
8		appropriate?
9	A:	No, the appropriate lag days for those payments is 19.21 days, as compared to 41.64 days
10		proposed by Staff.
11	Q:	Please quantify the impact of this issue.
12	A:	The proper classification of the 6% Kansas City GRT and all other city GRT (excluding
13		Grain Valley) would increase Staff's recommended rate base by \$1,842,049 (total
14		company amount) based on the 13-month average of prepayments as of September 2008.
15		The impact will change for the March 31, 2009 true up period. The correction of Staff's
16		CWC lag days for the 4% Kansas City and Grain Valley GRT would increase Staff's
17		recommended rate base by \$5,659,072 (total company amount).
18		Materials & Supplies
19	Q:	Please discuss the Materials & Supplies ("M&S") issue.
20	A:	Staff witness Bret Prenger argues on pages 52-53 of the Staff's Cost of Service Report
21		that the M&S rate base balance should be a thirteen-month average as he believes the
22		M&S balances "fluctuate from month to month with no distinguishable trend." The
23		Company disagrees with this approach.

1	Ų:	why do you believe Stan's approach is inappropriate?					
2	A:	Staff's approach is not appropriate because there is a distinguishable trend. As shown on					
3		the attached Schedule JPW-5, the M&S balance has steadily climbed for the past several					
4		years. Therefore, a more appropriate rate base amount would be the most current					
5		balance. For example, in the true-up in this case the M&S balance at the true-up date					
6		should be used.					
7	Q:	Please quantify the impact of this issue.					
8	A:	The rate base difference based on the September 30, 2008, M&S balances vs. average					
9		balances for the thirteen-13 months ended September 30, 2009, is \$1,810,203 (total					
10		company amount). This difference will change if KCP&L's proposed rate treatment is					
11		used for the true-up.					
12		Wolf Creek Depreciation Expense					
13	Q:	Please discuss the Wolf Creek Depreciation Expense issue.					
14	A:	Mr. Kumar asserts that the Company used an incorrect depreciation rate for its					
14 15	A:	Mr. Kumar asserts that the Company used an incorrect depreciation rate for its investment in the Wolf Creek nuclear plant. Mr. Kumar states that the Company has					
	A:						
15	A:	investment in the Wolf Creek nuclear plant. Mr. Kumar states that the Company has					
15 16	A: Q:	investment in the Wolf Creek nuclear plant. Mr. Kumar states that the Company has changed the Wolf Creek life from 40 to 60 years for investment tax credit flow-back but					
15 16 17		investment in the Wolf Creek nuclear plant. Mr. Kumar states that the Company has changed the Wolf Creek life from 40 to 60 years for investment tax credit flow-back but has not correspondingly adjusted the depreciation rate.					
15 16 17 18	Q:	investment in the Wolf Creek nuclear plant. Mr. Kumar states that the Company has changed the Wolf Creek life from 40 to 60 years for investment tax credit flow-back but has not correspondingly adjusted the depreciation rate.  Is Mr. Kumar correct?					
15 16 17 18 19	Q:	investment in the Wolf Creek nuclear plant. Mr. Kumar states that the Company has changed the Wolf Creek life from 40 to 60 years for investment tax credit flow-back but has not correspondingly adjusted the depreciation rate.  Is Mr. Kumar correct?  No, he is not. As I point out on page 48 of my direct testimony, KCP&L and Staff agreed					

ı	Ų:	Mr. Rumar states that the Company did not provide nuclear depreciation expense					
2		calculations. Is that correct?					
3	A:	To my knowledge Mr. Kumar did not request such information. If he would have asked					
4		we would have provided it. However, Mr. Kumar could have looked at Schedule 5 of the					
5		Company's revenue requirement model (Schedule JPW-1 attached to my direct					
6		testimony) and easily seen that the depreciable life was 60 years, not 40 years. Therefore,					
7		the Commission should reject Mr. Kumar's proposed adjustment.					
8	Q:	Please quantify the impact of this issue.					
9	A:	Mr. Kumar's has recommended a reduction in KCPL's filed annualized depreciation					
10		expense by \$4,429,844 (Missouri jurisdictional).					
11		Wolf Creek Refueling Outage					
12	Q:	Please discuss the Wolf Creek refueling outage issue.					
13	A:	Mr. Hyneman proposes that \$3,637,180 (total company amount) of the Wolf Creek					
14		spring 2008 outage costs be disallowed because the outage lasted longer than "normal."					
15	Q:	Do you agree with Mr. Hyneman's proposed disallowance?					
16	A:	No, I do not. First, Mr. Hyneman apparently used "scheduled" outage days for past					
17		outages in determining a "normal" level and not actual outage days. Subsequent to the					
18		Staff's February 11 filing the Company provided Mr. Hyneman actual outage days. The					
19		use of actual vs. scheduled days reduces Mr. Hyneman's recommended adjustment to					
20		\$2,915,502 (total company amount). The Company believes it has reached an agreement					
21		with Staff to include the correct outage days in this rate proceeding.					
22	Q:	Assuming the outage days are corrected, what other concerns do you have with Mr.					
23		Hyneman's adjustment?					

1	A:	Although the outage did last longer than similar outages in recent years, the costs
2		incurred were necessary. Company witness Dana Crawford explains in his rebuttal
3		testimony the reasons for the extended outage. As such, a disallowance is inappropriate.
4	Q:	Are you proposing that the costs incurred in excess of "normal" outage costs be
5		included in this rate proceeding?
6	A:	In KCP&L's direct filing it included the full outage costs because the added costs were
7		necessary. However, KCP&L now proposes that the added costs of \$2,915,502 (total
8		company amount), calculated after adjusting for actual outage days, be set up in a
9		Regulatory Asset and amortized over five years. The Company believes it has reached an
10		agreement with Staff to include a five-year amortization of the added costs in this rate
11		proceeding, including the use of the correct outage days. Staff has revised its Accounting
12		Schedules (Schedule JPW-6), as I discuss later in my testimony, and these schedules
13		reflect the annual amortization of \$570,581 (Missouri jurisdictional amount).
14		Overtime Costs
15	Q:	Please discuss the overtime issue.
16	A.	KCP&L used actual overtime dollars charged for the years 2005-2007 for all employees.
17	,	The Company applied a 6.5% adder to the 2005 overtime dollars in order to express those
18		costs in 2007 equivalent dollars and a 3.25% adder for the 2006 costs to express those
19		costs in 2007 equivalent dollars. Then, the Company calculated a 3 year average of the
20		2007 equivalent dollars and included this amount in the annualized level of payroll for
21		the rate case filing. This same methodology was applied for the Wolf Creek overtime
22		dollars.
23	Q.	Please describe Staff's adjustment for overtime dollars.

1	A.	Staff witness Keith Majors also calculated a 3 year average of overtime dollars based on
2		the same 2005-2007 time period; however, he did not express the prior year amounts in
3		equivalent dollars.
4	Q.	Does the Company agree with Staff's methodology?
5	A.	No. The Company believes that the premise behind a payroll annualization is to express
6		payroll dollars at their current rate in order to capture an ongoing cost level. This
7		approach is used by Staff in their base payroll annualization. However, Staff does not
8		apply this same premise to their overtime adjustment.
9	Q:	Please quantify the impact of this issue.
10	A:	Mr. Majors has recommended a reduction in KCP&L's filed annualized payroll expense
11		by \$462,306 (total company amount).
12		<u>Disallowances</u>
13	Q:	Has the Company included any costs in its filing that it now believes should be
14		disallowed?
15	A:	Yes, Staff brought to KCP&L's attention in its filing various costs that should not be
16		included in cost of service. The Company has also determined that certain other costs
17		should be disallowed. All of these costs are appropriate business expenses but should not
18		be reimbursed by ratepayers (i.e., should be recorded "below-the-line").
19	Q:	Please provide examples of those costs.
20	A:	The Company included its Dollar-Aide match in cost of service and this cost should be
21		borne by shareholders. KCP&L's filing included various sporting events that should be
22		absorbed by shareholders, including Kansas City Chiefs and Royals tickets, golfing
23		outings, etc. Staff raised some concerns about certain expense report and advertising

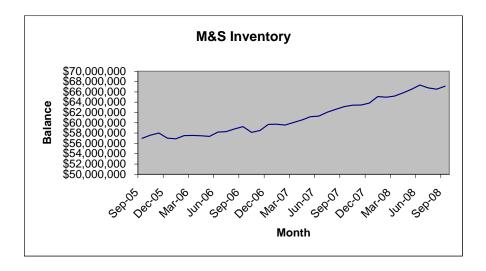
		expenditures. Once again, there are valid business purposes for these expenditures,
2		including marketing, civic involvement, employee recognition, etc.; however, the
3		Company accepts Staff's recommended adjustments for these expenditures.
4	Q:	What is the total of the disallowed expenditures?
5	A:	The total amount is \$3.6 million (total company figure). This represents \$855,586 in
6		addition to the \$2,748,283 that Staff has included in its direct filed case.
7		Revenue
8	Q:	What is Mr. Kumar recommending for test period revenues in this proceeding?
9	A:	Mr. Kumar is not recommending an amount, but indicates that the Company did not
10		clearly explain its test period retail revenues in Direct Testimony. He indicates in his
11		Direct Testimony (pages 11-15) that the Company should explain its revenue adjustment
12	Q:	Do you think the Company has explained the revenue adjustment?
13	A:	Yes. In my Direct Testimony and the Direct Testimony of Tim M. Rush and George M.
14		McCollister, we have provided an explanation of the overall determination of the test
15		period retail revenues. We have provided various schedules and work papers to all the
16		parties that reconcile the differences between the 2007 actual results and test period retail
17		revenues. The difference between the reported FERC Form 1 number referenced in Mr.
18		Kumar's testimony and the revenue number used by the Company is approximately \$1
19		million. This difference is attributable to the refund provision reported in the FERC
20		Form 1 which will be refunded to customers. This represents the collection of off-system
21		sales margin for the Missouri jurisdiction which exceeded the 25 <sup>th</sup> percentile in 2007.
22	Q:	In the revenue requirement model is the test year revenue important?

'	А.	while it is the initial starting point, retail revenue is set at a level that reflects normalized
2		weather and annualized customer growth. Therefore, even if Mr. Kumar's concern is
3		valid, which it is not, adjusted retail revenue is not affected.
4		Staff's Accounting Schedules
5	Q:	In your review of Staff's Accounting Schedules did you become aware of any
6		errors?
7	A:	KCP&L discovered various errors in the Staff Accounting Schedules. Additionally, Staff
8		discovered some errors.
9	Q:	Has Staff corrected these errors?
10	A:	Yes, Staff has corrected these errors and prepared revised Staff Accounting Schedules.
11		The Company requested a copy of these schedules through a data request (No.557).
12		Attached to this testimony as Schedule JPW-6 is a copy of those schedules.
13	Q:	Do those schedules reflect all Staff errors of which you are aware at this time?
14	A:	The only error that I am aware of at this time that is not reflected in the revised
15		Accounting Schedules relates to the Energy allocation factor discussed by Company
16		witness Larry Loos. It is my understanding that the Staff has agreed to change the
17		allocation factor to include the entire test year energy deliveries instead of just the
18		deliveries for the months of June-September 2007; however, this change came too late for
19		Staff to incorporate in its revised schedules.
20	Q.	Does that conclude your testimony?
21	A.	Yes, it does.

# BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Application of Kansas City  Power & Light Company to Modify Its Tariff to  Continue the Implementation of Its Regulatory Plan  Case No. ER-2009-0089				
AFFIDAVIT OF JOHN P. WEISENSEE				
STATE OF MISSOURI )				
COUNTY OF JACKSON )				
John P. Weisensee, being first duly sworn on his oath, states:				
1. My name is John P. Weisensee. I work in Kansas City, Missouri, and I am				
employed by Kansas City Power & Light Company as Regulatory Revenue Manager.				
2. Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony				
on behalf of Kansas City Power & Light Company consisting of twenty thee (23) pages and				
Schedule(s) TPW - 5 through TPW - 6, all of which having been prepared in written form for				
introduction into evidence in the above-captioned docket.				
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that				
my answers contained in the attached testimony to the questions therein propounded, including				
any attachments thereto, are true and accurate to the best of my knowledge, information and				
belief.				
John! Weis onsee				
John P. Weisensee  Subscribed and sworn before me this 10th day of March 2009.				
Subscribed and sworn before me this day of March 2009.  Mica 4. Wey				
Notary Public				
My commission expires: Flos. 4, 2011				
"NOTARY SEAL" Nicole A. Wehry, Notary Public Jackson County, State of Missouri My Commission Expires 2/4/2011 Commission Number 07391200				

Month	Balance
Sep-05	\$56,985,139
Oct-05	\$57,602,201
Nov-05	\$58,020,886
Dec-05	\$57,016,739
Jan-06	\$56,897,575
Feb-06	\$57,504,315
Mar-06	\$57,556,045
Apr-06	\$57,495,514
May-06	\$57,363,656
Jun-06	\$58,193,458
Jul-06	\$58,281,776
Aug-06	\$58,829,792
Sep-06	\$59,257,476
Oct-06	\$58,134,979
Nov-06	\$58,520,212
Dec-06	\$59,678,354
Jan-07	\$59,717,911
Feb-07	\$59,562,319
Mar-07	\$60,056,030
Apr-07	\$60,570,713
May-07	\$61,171,912
Jun-07	\$61,305,862
Jul-07	\$62,041,006
Aug-07	\$62,599,919
Sep-07	\$63,133,524
Oct-07	\$63,425,203
Nov-07	\$63,433,775
Dec-07	\$63,818,889
Jan-08	\$65,102,181
Feb-08	\$64,955,647
Mar-08	\$65,184,409
Apr-08	\$65,793,410
May-08	\$66,501,449
Jun-08	\$67,316,165
Jul-08	\$66,779,708
Aug-08	\$66,518,781
Sep-08	\$67,124,650



# Kansas City Power Light Case No. ER-2009-0089

## Test Year 2007

# Post Direct Filing through September 30, 2008 Revenue Requirement

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1	Net Orig Cost Rate Base	\$1,270,003,299	\$1,270,003,299	\$1,270,003,299
2	Rate of Return	7.73%	7.99%	8.24%
3	Net Operating Income Requirement	\$98,196,655	\$101,409,763	\$104,622,872
4	Net Income Available	\$105,772,217	\$105,772,217	\$105,772,217
5	Additional Net Income Required	-\$7,575,562	-\$4,362,454	-\$1,149,345
6	Income Tax Requirement			
7	Required Current Income Tax	\$45,871,683	\$47,907,817	£40.040.0=4
8	Current Income Tax Available	\$50,672,285	\$50,672,285	\$49,943,951 \$50,672,285
9	Additional Current Tax Required	-\$4,800,602	-\$2,764,468	-\$728,334
10	Revenue Requirement	-\$12,376,164	-\$7,126,922	-\$1,877,679
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$60,000,000	\$60,000,000	\$60,000,000
	(2) Ossa Revenue Readliement :	STANDARDS	\$\$\$\$2.8578.076	558 124321

Accounting Schedule: 1 Sponsor: Staff Page: 1 of 1

# Kansas City Power Light Case No. ER-2009-0089 Test Year 2007

# Post Direct Filing through September 30, 2008 RATE BASE SCHEDULE

Plant In Service		- // Itale/Basa Desarjotton	Perkentaler Tielo	ું 67 વૃષ્ટિ કોર્માણ કોર્માણકોર્
Less Accumulated Depreciation Reserve   \$1,416,995	1	Plant In Service		\$3,030,505,824
ADD TO NET PLANT IN SERVICE   \$1,613,50	2	Less Accumulated Depreciation Reserve		\$1,416,995,928
ADD TO NET PLANT IN SERVICE  Cash Working Capital  Materials and Supplies-Exempt  Prepaid Pension Asset EO-2005-0329  Reg Asset Excess Act FAS 87 vs Rate  Prepayments  Materials & Supplies  Fuel Inventory-Oil  Fuel Inventory-Coal  Fuel Inventory-Lime/Limestone/Ammonia  Fuel Inventory-Nuclear  Reg Asset/Demand Side Management  TOTAL ADD TO NET PLANT IN SERVICE  SUBTRACT FROM NET PLANT  Federal Tax Offset  State Tax Offset  City Tax Offset  Interest Expense Offset  Customer Deposits  Customer Advances for Construction  Deferred Income Taxes-Depreciation  Other Regulatory Llability-Emission Allowances  Regulatory Plan Amortization Case No. ER-2006-0314  Regulatory Plan Amortization Case No. ER-2007-0291	3	Net Plant In Service		\$1,613,509,896
## ## ## ## ## ## ## ## ## ## ## ## ##	5 6 7 8	Cash Working Capital Materials and Supplies-Exempt Prepaid Pension Asset EO-2005-0329 Reg Asset Excess Act FAS 87 vs Rate		-\$26,829,370 \$0 \$5,371,789 \$9,977,098
Fuel Inventory-Lime/Limestone/Ammonia Fuel Inventory-Nuclear Reg Asset/Demand Side Management TOTAL ADD TO NET PLANT IN SERVICE  SUBTRACT FROM NET PLANT Federal Tax Offset City Tax Offset Interest Expense Offset Customer Deposits Customer Advances for Construction Deferred Income Taxes-Depreciation Other Regulatory Plan Amortization Case No. ER-2006-0314 Regulatory Plan Amortization Case No. ER-2007-0291  Fuel Inventory-Lime/Limestone/State State Tax Offset State Tax Offset 10.9151% 11.809 12.9459 13.320,700 14.5479% 15.7589% 10.9151% 28.3205% 15.7589% 15	10 11	Materials & Supplies Fuel Inventory-Oil		\$5,263,104 \$35,872,203 \$2,754,301
TOTAL ADD TO NET PLANT IN SERVICE  SUBTRACT FROM NET PLANT Federal Tax Offset City Tax Offset Interest Expense Offset Customer Deposits Customer Advances for Construction Deferred Income Taxes-Depreciation Other Regulatory LlabIlity-Emission Allowances Regulatory Plan Amortization Case No. ER-2006-0314 Regulatory Plan Amortization Case No. ER-2007-0291  \$79,039 \$4.5479% \$1,809 \$28.3205% \$28.3205% \$15.7589% \$5,912 \$184 \$312,959 \$48,623 \$37,938	14	Fuel Inventory-Lime/Limestone/Ammonia Fuel Inventory-Nuclear		\$25,100,960 \$132,865 \$21,396,556
Federal Tax Offset State Tax Offset City Tax Offset Interest Expense Offset Customer Deposits Customer Advances for Construction Deferred Income Taxes-Depreciation Other Regulatory LlabIlity-Emission Allowances Regulatory Plan Amortization Case No. ER-2006-0314 Regulatory Plan Amortization Case No. ER-2007-0291  4.5479% 10.9151% 28.3205% 15.7589% \$5,912 \$184 \$312,959 \$48,623 \$37,938		TOTAL ADD TO NET PLANT IN SERVICE		\$79,039,506
State Tax Offset City Tax Offset Interest Expense Offset Customer Deposits Customer Advances for Construction Deferred Income Taxes-Depreciation Other Regulatory Llability-Emission Allowances Regulatory Plan Amortization Case No. ER-2006-0314 Regulatory Plan Amortization Case No. ER-2007-0291			4.547004	
21 Interest Expense Offset 22 Customer Deposits 23 Customer Advances for Construction 24 Deferred Income Taxes-Depreciation 25 Other Regulatory Llability-Emission Allowances 26 Regulatory Plan Amortization Case No. ER-2006-0314 27 Regulatory Plan Amortization Case No. ER-2007-0291  20.3203% \$25.1 15.7589% \$48,623 \$312,959 \$48,623 \$37,938			10.9151%	\$1,809,395 \$789,709
24 Deferred Income Taxes-Depreciation 25 Other Regulatory Llability-Emission Allowances 26 Regulatory Plan Amortization Case No. ER-2006-0314 27 Regulatory Plan Amortization Case No. ER-2007-0291  \$184 \$312,959 \$48,623	21 22	Interest Expense Offset Customer Deposits	ai II	\$251,348 \$6,034,177 \$5,043,934
26 Regulatory Plan Amortization Case No. ER-2006-0314 \$37,938 27 Regulatory Plan Amortization Case No. ER-2007-0291	24	Deferred Income Taxes-Depreciation		\$184,485
2/ Regulatory Plan Amortization Case No. ER-2007-0291	26	Regulatory Plan Amortization Case No. ER-2006-0314		\$48,623,801 \$37,938,357
28 IIIOTAI SURTRACT EDOM MET DI ANT	2/	Regulatory Plan Amortization Case No. ER-2007-0291 TOTAL SUBTRACT FROM NET PLANT		\$8,042,870 \$422,546,103

Accounting Schedule: 2 Sponsor: Paul Harrison Page: 1 of 1

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	A COLOR		(4)						
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1		INTANGIBLE PLANT	<u> </u>		122, 700 (estimants)		Allegations		suitalterenens.
2 3	301.000	Organization	\$72,18	6 P-2	\$0	\$72,186	54,3690%	\$0	\$39,247
3 4	302.000 303.010	Franchises and Consents	\$22,93		\$0	\$22,937		\$0	\$35,247 \$12,471
5	303.020	Miscellaneous Intangibles (Like 353) MiscI Intangible Pit - 5yr Software	\$ 50,004,00		\$0	\$0		\$0	\$0
6	303.020	Miscl Intang Plt - RTO Software	\$58,624,89 \$55,274,72		\$0	\$58,624,890		\$0	\$31,873,766
7	303.030	Miscl Intangible Pit - 10 vr Software	\$8,59		\$0 \$0	\$55,274,725		\$0	\$30,052,315
8	303.050	Miscl Intang Plt - WC 5vr Software	\$8,700,36		\$0	\$8,597 \$8,700,361		\$0	\$4,674
9 10	303.070	Misci Intg Pit-Srct (Like 312)	\$		\$0	\$0		\$0 \$0	\$4,730,299
10	1	TOTAL PLANT INTANGIBLE	\$122,703,69	6 [	\$0	\$122,703,696		\$0	\$66,712,772
11		PRODUCTION PLANT	1			ł		"	400,112,112
		2411						ĺ	
12		STEAM PRODUCTION	ł	1		ĺ	1		
40					İ	· ·		,	
13 14	310.000	PRODUCTION-STM-HAWTHORN UNIT 5		1			1		
15	311.000	Land & Land Rights Structures & Improvements	\$807,281		\$0	\$807,281	53.8700%	\$0	\$434,882
16	311.020	Structures - H 5 Rebuild	\$25,161,600 \$8,923,285		\$0	\$25,161,600	53.8700%	\$0	\$13,554,554
17	312.000	Boiler Plant Equipment	\$55,321,908		\$0 \$0	\$8,923,285	53.8700%	\$0	\$4,806,974
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895		\$0 \$0	\$55,321,908 \$9,973,895	53.8700% 53.8700%	\$0	\$29,801,912
19	040.000	<b></b>			,	40,010,030	33.8100%	\$0	\$5,372,937
20	312.020 312.030	Boiler AQC Equip - Electric Boiler Plant - H5 Rebuild	\$244,814		\$0	\$244,814	53.8700%	\$0	\$131,881
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$231,085,172		\$0	\$231,085,172	53.8700%	\$0	\$124,485,582
22	314.000	Turbogenerator Units	\$0 \$74,439,831		\$0	\$0	53.8700%	\$0	\$0
23	315.000	Accessory Electric Equipment	\$5,893,547		\$0 \$0	\$74,439,831 \$5,893,547	53.8700%	\$0	\$40,100,737
24	315.010	Accessory Equip - H5 Rebuild	\$39,410,488		\$0	\$39,410,488	53.8700% 53.8700%	\$0	\$3,174,854
25 26	315.010 316.000	Access. Elect. Equip Hawthorn 5	\$0		\$0	\$0	53.8700%	\$0   \$0	\$21,230,430 \$0
26 27	316.010	Misc. Power Plant Equipment Misc. Equip - H5 Rebuild	\$8,009,330		\$0	\$8,009,330	53.8700%	\$0	\$4,314,626
28		TOTAL PRODUCTION-STM-HAWTHORN	\$2,305,286 \$461,576,437	P-27	\$0	\$2,305,286	53.8700%	<u>\$0</u>	\$1,241,858
	1 1	UNIT 5	9401,370,437	1 1	\$0	\$461,576,437		\$0	\$248,651,227
	1 1			1 1			! !	ł	
29 30	446,000	PRODUCTION-STM-IATAN I				ı		į	
31	311.000	Land Structures & Improvement	\$3,713,446	P-30	\$0	\$3,713,446	53.8700%	\$0	\$2,000,433
32	312.000	Boiler Plant Equip - Equipment	\$20,802,650 \$167,730,363	P-31	\$0	\$20,802,650	53.8700%	\$0	\$11,206,388
33	312.010	Stm Pr-Boiler-Unit Train-Elect	\$167,729,362 \$1,770,320	P-32 P-33	\$0 \$0	\$167,729,362	53.8700%	\$0	\$90,355,807
34	314.000	Turbogenerators - Electric	\$44,090,358	P-34	\$0	\$1,770,320 \$44,090,358	53.8700% 53.8700%	\$0 \$0	\$953,671
35 36	315.000 316.000	Accessory Equipment - Electric	\$28,035,607	P-35	\$0	\$28,035,607	53.8700%	\$0	\$23,751,476 \$15,102,781
37	310.000	Miscl Plant Equipment - Electric TOTAL PRODUCTION-STM-IATAN I	\$4,697,524	P-36	\$0	\$4,697,524	53.8700%	\$0	\$2,530,556
٠.	1.	TOTAL PRODUCTION-STM-IATANT	\$270,839,267	ł I	\$0	\$270,839,267	[	\$0	\$145,901,112
38	li	PRODUCTION-STM-LACYGNE 1 & 2		1			i		- ,
39	310.000	Land- Lacygne	\$2,687,421	P-39	\$0	\$2,687,421	53.8700%		• • • • •
40	311.000	Structures & Equipment - Lacygne	\$23,498,152	P-40	\$0	\$23,498,152	53.8700%	\$0 \$0	\$1,447,714
41	312.000	Boiler Plant Equipment - Electric-	\$236,021,879	P-41	\$0	\$236,021,879	53.8700%	\$0	\$12,658,454 \$127,144,986
42	312.010	Lacygne Boiler Pit - Unit Train Electric - Lacygne	<b>****</b>		ł			**	41211144,000
	0021010	Doner Fit - Onit Hain Electric - Lacygne	\$585,675	P-42	\$0	\$585,675	53.8700%	\$0	\$315,503
43	312.002	Boiler Plant AQC Equipment - Elect -	\$33,718,310	P-43	\$0	*******			
	1	Lacygne	400,7 10,010		***	\$33,718,310	53.8700%	\$0	\$18,164,054
44	314.000	Turbogenerator Plant - Electric - Lacygne	\$55,811,205	P-44	\$0	\$55,811,205	53.8700%	\$0	\$30,065,496
45	315.000	A			- 1	, , , , , , , , , , , , , , , , , , , ,	00.07.00%	***	<b>\$30,065,496</b>
40	315,000	Accessory Equipment - Electric - Lacygne	\$27,251,133	P-45	\$0	\$27,251,133	53.8700%	\$0	\$14,680,185
46	315,200	Accessory Equipment - Equipment-	£14 300	D 46	أمما		[		, , , , , , , , , , , , , , , , , , , ,
		Lacygne	\$14,320	P-46	\$0	\$14,320	53.8700%	\$0	\$7,714
47	316.000	Misci Plant Equipment- Electric- Lacygne	\$5,141,407	P-47	\$0	\$5,141,407	53.8700%	••	40 500 000
أمد	ŀ			· '' L		45,141,407	33.6700%	\$0	\$2,769,676
48		TOTAL PRODUCTION-STM-LACYGNE 1	\$384,729,502	Г	\$0	\$384,729,502	<u> </u>	\$0	\$207,253,782
	ł	& 2		- 1				••	7±01,200,10£
49		PRODUCTION STM-MONTROSE 1, 2 & 3			ļ	1		į	
50	310.000	Land- Montrose	\$1,406,842	P-50	en	*****			
51	311.000	Structures - Electric - Montrose	\$14,924,054	P-51	\$0 \$0	\$1,406,842 \$14,924,054	53.8700%	\$0	\$757,866
52	312.000	Boiler Plant Equipment - Equipment-	\$118,361,921	P-52	\$0	\$14,924,054 \$118,361,921	53.8700% 53.8700%	\$0 \$0	\$8,039,588
- 1	1	Montrose			** ]	7.10,001,021	30.010076	\$0	\$63,761,567
					•	'	ı.	1	

Accounting Schedule: 3 Sponsor: Karen Herrington Page: 1 of 5

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iligais;	i (Öneb	di san sakan sakan sakan da sakan saka			i. Co Aljasurone		kon sjeno	acanterii (677). Lakii kuune	100 (31), 100
53	312.01	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$8,919,88	6 P-5		0 \$8,919,88	53.8700°	zadiestoene	Adjustistició/
54	314.000	Turbogenerators- Electric- Montrose	244 222 22	.	. `	10,010,000	1	6   <b>\$</b> 0	\$4,805,143
55	315.000	Accessory Equipment- Electric -	\$41,233,40 \$18,220,82			0 \$41,233,409			\$22,212,437
56	316,000	Montrose Miscl. Plant Equipment- Electric-		1	•	9 \$18,220,820	53.8700%	\$0	\$9,815,559
	0.0.000	Montrose	\$4,412,54	8 P-56	\$	0 \$4,412,548	53.8700%	\$0	\$2,377,040
57	1	TOTAL PRODUCTION STM-MONTROSE	\$207,479,48	6	\$	\$207,479,486	-	\$0	444 555
		1, 2 & 3				,,,		***	\$111,769,200
58	ł	PRODUCTION- HAWTHORN 6					]		
59	311.000	COMBINED CYCL Structures - H6		.					Ì
60	315.000	Accessory Equip- H6	\$0		, ,,,	. ) **		1 40	\$0
61 62	341.000 342.000	Other Prod - Structures H6	\$154,046				1	40	\$0
63	344.000	Other Prod- Fuel Holders Other Production - Generators H6	\$1,068,454		\$0				\$82,985 \$575,576
64	345.000	Other Prod - Accessory Equip - H6	\$42,854,068		1 **	,			\$23,085,486
65	İ	TOTAL PRODUCTION- HAWTHORN 6	\$1,371,550 \$45,448,118		\$0 \$0			7.7	\$738,854
	1	COMBINED CYCL	7.3,7.10,7.10		•	\$45,448,118	]	\$0	\$24,482,901
66		PRODUCTION - HAWTHORN 9	ĺ						
67	311,000	COMBINED CYCL					İ		
68	312.000	Structures and Improvements - H9 Boiler Plant Equip - H9	\$2,182,145		\$0	\$2,182,145	53.8700%	\$o	£4 476 500
69	314.000	Turbogenerators - H9	\$41,491,415	1	\$0	\$41,491,415	53.8700%	\$0	\$1,175,522 \$22,351,425
70	315.000	Accessory Equipment - H9	\$15,847,926 \$12,268,278		\$0	· · · · · · · · · · · · · · · · · · ·	53.8700%	\$0	\$8,537,279
71	316.000	Miscl. Pwr Pit Equip - H9	\$176,687		\$0		53.8700%	\$0	\$6,608,921
72	]	TOTAL PRODUCTION - HAWTHORN 9	\$71,966,453		\$0		53.8700%	\$0 \$0	\$95,181
	ĺ	COMBINED CYCL		l .	İ			30	\$38,768,328
73	1 .	PRODUCTION - NORTHEAST STATION			}			1 1	
74	311.000	Steam Prod - Structures - Elect - NE	\$0	P-74	\$0	\$0	53.8700%		
75 76	315.000 316.000	Accessory Equip - NE	\$81,737	P-75	\$0	\$81,737	53.8700%	\$0 \$0	\$0
77	340.000	Miscl. Plant Equip - NE Other Production - Land NE	\$16,955	P-76	\$0	\$16,955	53.8700%	\$0	\$44,032 \$9,134
78	342.000	Other Prod - Fuel Holders NE	\$136,550 \$1,283,424	P-77 P-78	\$0	\$136,550	53.8700%	\$0	\$73,559
79	344.000	Other Prod - Generators NE	\$38,239,513	P-79	\$0 \$0	\$1,283,424 \$38,239,513	53.8700%	\$0	\$691,381
80 81	345.000	Other Prod - Accessory Equip - NE	\$5,203,380	P-80	\$0	\$5,203,380	53.8700% 53.8700%	\$0	\$20,599,626
01	]	TOTAL PRODUCTION - NORTHEAST STATION	\$44,961,559	1	\$0	\$44,961,559	00.070078	\$0 \$0	\$2,803,061 \$24,220,793
						1		, ,	VE-1,220,1 3G
82 83	311,000	OTHER PROD HAWTHRON UNITS 7 & 8							
84	341,000	Structures - H7&8 Other Prod - Structures - H7&8	\$0	P-83	\$0	so	53.8700%	\$0	**
85	342.000	Other Prod - Fuel Holders H7&8	\$763,408	P-84	\$0	\$763,408	53.8700%	\$0	\$0 \$411,248
86	344.000	Other Prod - Generators - H7&8	\$3,435,764 \$46,446,354	P-85 P-86	\$0 \$0	\$3,435,764	53.8700%	\$0	\$1,850,846
87	345.000	Other Prod - Access Equip - H7&8	\$2,094,772	P-87	\$0	\$46,446,354 \$2,094,772	53.8700% 53.8700%	\$0	\$25,020,651
88		TOTAL OTHER PROD HAWTHRON	\$52,740,298		\$0	\$52,740,298	33.8700%	\$0 \$0	\$1,128,454
		UNITS 7 & 8					ľ	<b>3</b> 0	\$28,411,199
89		PROD OTHER - WEST GARDNER 1, 2, 3					}		
90	316,000	8.4						ĺ	
91	340.000	Miscl Plant Equip - Electric W. Gardner Other Prod - Land - W. Gardner	\$515	P-90	\$0	\$515	53.8700%	\$0	\$277
92	340.010	Other Prod- Landrights & Easements	\$177,836	P-91	\$0	\$177,836	53.8700%	\$0	\$95,800
93	341.000	Other Prod - Structures WG	\$93,269 \$2,089,621	P-92 P-93	\$0	\$93,269	53.8700%	\$0	\$50,244
94	342.000	Other Prod - Fuel Holders WG	\$3,148,481	P-94	\$0 \$0	\$2,089,621 \$3,148,481	53.8700%	\$0	\$1,125,679
95 96	344.000 345.000	Other Prod - Generators WG	\$109,354,958	P-95	\$0	\$109,354,958	53.8700% 53.8700%	\$0 \$0	\$1,696,087
97	U-10.800	Other Prod - Access Equip - WG TOTAL PROD OTHER - WEST GARDNER	\$4,240,202	P-96	\$0	\$4,240,202	53.8700%	\$0 \$0	\$58,909,516 <u>\$2,284,</u> 197
	1	1, 2, 3 & 4	\$119,104,882		\$0	\$119,104,882	T	\$0	\$64,161,800
.	i		1	[	[		İ		
98 99	311.000	PROD OTHER - MIAMI/OSAWATOMIE 1 Stm Production - Structures	. 1		ł		- 1	1	
	340.000	Other Production - Land M/Os		P-99	\$0	\$0	53.8700%	\$0	\$0
101	341.000	Other Production - Structures M/Os	\$694,545 \$1,518,509	P-100   P-101	\$0	\$694,545	53.8700%	\$0	\$374,151
	342.000	Other Prod - Fuel Holders M/Os	\$1,992,551	P-102	\$0 \$0	\$1,518,509 \$1,992,551	53.8700%	\$0	\$818,021
103	344.000	Other Prod - Generators M/Os	\$26,200,113	P-103	\$0	\$26,200,113	53.8700% 53.8700%	\$0 \$0	\$1,073,387
				•	** 1	,,,,,,	-0.01.0070	\$0	\$14,114,001

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		S. Franki server isano granta.							
131				Ø 1	74.7		77.76		788 T. J. J. J. J. J. J. J. J. J. J. J. J. J.
			in the state of	Magnet Salama		a solvi (pratici	Mir Lais) Alicentai		Coldbard.
104 105			\$1,112,9		200 Com 200 Com 200 Com 200 Com 200 Com 200 Com 200 Com 200 Com 200 Com 200 Com 200 Com 200 Com 200 Com 200 Com	0 \$1,112,9			
103	.	TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$31,518,61	19		931,518,6		\$\$	
	- 1	INIAMIDOSAVATOMIE 1	1	i				1 .	\$16,979,080
106		TOTAL STEAM PRODUCTION	\$1,690,364,62	<del>,</del>	<u> </u>	-			_ <b>L</b> .
	1		41,050,364,62	"	1 2	0 \$1,690,364,62	21	\$1	\$910,599,422
107		NUCLEAR PRODUCTION		- }		ľ	- [		
108		PROD PLT- NUCLEAR - WOLF CREEK	İ	1		ļ	1	ł	
109	320.00	Land & Land Rights - WC		_		ļ		1	Ĭ *
110	321.00	0 Structures & Improvements - WC	\$3,411,58 \$400,414,28					\$0	\$1,837,821
111	321.01	Structures MO Gr Up AFC Ele	\$19,168,17		\$	, , , , , , , , , ,		\$0	\$215,703,173
112 113	322.00 322.01		\$659,531,56		\$			\$0	, ,
114	322.02	- LONGIOL - INC. OL OD MEDC	\$48,540,32		\$1			\$0 \$0	
115	323.00		\$		\$6	) s	0 100.0000%	\$0	
116	323.01	0 Turbogenerator MO GR Up AFDC	\$186,504,77 \$5,851,46		\$1			\$0	
117	324.00	O Accessory Electric Equipment - WC	\$126,645,36		\$(	, .,,		\$0	\$5,851,464
118 119	324.01	O Accessory Equip - MO Gr Up AFDC	\$5,978,07		\$0			\$0	\$68,223,860
120	325.00 325.01		\$70,812,286		\$0			\$0 \$0	\$5,978,078
121	328.00		\$1,130,978		\$0	\$1,130,97		\$0	\$38,146,578 \$1,130,978
122	328.010	MPSC Disallow - Mo Basis	-\$8,341,673 -\$134,315,006		\$0	, ,,,,,,,,		\$0	-\$8,341,673
123	328.05	Nucl PR-KS Dosa:-Pre 1988 res	\$0		\$0 \$0	, ,		\$0	-\$72,355,494
124	1	TOTAL PROD PLT- NUCLEAR - WOLF	\$1,365,332,203		\$0			\$0	\$0
	1	CREEK	ľ		,	41,000,002,200	<b>'</b>	\$0	\$768,869,063
125		TOTAL NUCLEAR PRODUCTION	\$4.205.000.000	-			_		
	ļ	i	\$1,365,332,203	' I	\$0	\$1,365,332,203		\$0	\$768,869,063
126		HYDRAULIC PRODUCTION				1	1		
127	İ	TOTAL ANYDRAMIA		_		1	1		1
	1	TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0	-	\$0	\$0
128		OTHER PRODUCTION		]		]	1 1		au au
	}	.1	i	1 1			1		
129		PRODUCTION PLANT - WIND	ł	1 1			1		
130	341.020	GENERATION					1		
131	344.020		\$3,446,132		\$0	\$3,446,132	53.8700%	\$0	\$1,856,431
132	345.020	Oth Prod-Accessory Equip-Wind	\$140,617,424 \$128,321	P-131 P-132	\$0	\$140,617,424	53.8700%	\$0	\$75,750,606
133	1	TOTAL PRODUCTION PLANT - WIND	\$144,191,877	P-132	\$0 \$0	\$128,321	53.8700%	\$0	\$69,127
		GENERATION	***************************************	1 1	<b>\$</b> 0	\$144,191,877	] ]	\$0	\$77,676,164
134		PRODUCTION NON-UNIT FACILITIES	•	1 1		i			
135	310.000	Land & Land Rights - Non		<u>                                     </u>			1 . 1		
136	311.000	Structures Bik Oil NE	\$148,900 \$1,111,491	P-135 P-136	\$0	\$148,900	53.8700%	\$0	\$80,212
137	312.000	Boller Pit Equip Blk OII NE	\$610,273	P-137	\$0 \$0	\$1,111,491	53.8700%	\$0	\$598,760
138 139	315.000 316.000	Access Equip Blk Oil NE	\$24,947	P-138	\$0	\$610,273 \$24,947	53.8700% 53.8700%	\$0	\$328,754
140	311.010	Miscl. Equip Bik Oil NE Structures Leasehold Improv	\$144,797	P-139	\$0	\$144,797	53.8700%	\$0 \$0	\$13,439
141	312.000	Boiler Plant Equip - Bldg	\$245,144	P-140	\$0	\$245,144	53.8700%	\$0	\$78,002 \$132,059
142	315.000	Access Equip Bldg	\$21,004 \$19,598	P-141 P-142	\$0	\$21,004	53.8700%	\$0	\$11,315
143	316.000	Misci. Pwr Pit Bidg	\$2,676,020		\$0 \$0	\$19,598	53.8700%	\$0	\$10,557
144 145	341.020	Other Prod-Structure-Elect-Wind		P-144	\$0	\$2,676,020 \$0	53.8700% 53.8700%	\$0	\$1,441,572
146	311.000 316.000	Structures Elect Equip - Non Miscl. Pwr Pit Equip- Equip	\$27,344	P-145	\$0	\$27,344	53.8700%	\$0 \$0	\$0
147		Production-Salavage & Removal		P-146	\$0	\$1,612,967	53.8700%	\$0	\$14,730 \$868,905
		Retirements not classified	\$0	P-147	\$0	\$0	53.8700%	\$0	\$0
148		TOTAL PRODUCTION NON-UNIT	\$6,642,485		\$0	10.040.40-			
		FACILITIES	73,732	- 1	***	\$6,642,485	ļ	\$0	\$3,578,305
1		TOTAL OTHER PROPUSATION		L			i	1	
٠ ا		TOTAL OTHER PRODUCTION	\$150,834,362		\$0	\$150,834,362	<b>├</b>	\$0	\$81,254,469
1		TOTAL PRODUCTION PLANT	\$3,206.531.186				j	**	#01,404,409
			\$3,200,031,786		\$0	\$3,206,531,186	1	\$0	\$1,760,722,954
2		TRANSMISSION PLANT	. 1	ĺ	i	i	i	ſ	
3 4		Land - TP	\$1,585,205	P-3	\$0 I	\$1,585,205	53.8700%		A===
		Land Rights - TP Land Rights- TP- Wolf Creek	\$23,134,624	P-4	\$0	\$23,134,624	53.8700%	\$0   \$0	\$853,950
- '		raging- ir- ffull Clask	\$355	P-5	\$0	\$355	53.8700%	\$0	\$12,462,622 \$191
						•		4- 1	4101

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Mumi		lla - Floogassan expansión	(834); 334(7);	yon Shiris		Sessifiand		a sing disamba Mulisamba	ile alimen
6 7	352.000	Structures & Improvements - TP	\$4,482,13		\$(	\$4,482,13	7 53.8700%	AUJUSIMANISE	
	352.010	The state of the s	\$250,47	6 P-7	\$0	7 .,,			\$2,414,527 \$134,931
8	352.020	Structures & Improvements-WifCrk-Mo Gr Up	\$15,69	4 P-8	\$0	\$15,69	4 100.0000%	\$0	\$15,694
9	353,000		\$148,362,28	4 P-9	\$0	\$148,362,28	4 F2 07000/		
10	353.010		\$9,722,66		\$0	\$9,722,66		7-	\$79,922,762
11 12	353,020		\$558,23	1   P-11	\$0				\$5,237,597
13	353.030 354.000		\$9,383,06		\$0				\$558,231
14	355.000		\$4,029,692		\$0	\$4,029,692			\$5,054,657 \$2,170,795
15	355.010		\$101,742,480		\$0		53.8700%	\$0	\$54,808,674
16	355.020	Poles & Fixtures - WifCrk Mo Gr Up	\$58,259		\$0	,,		\$0	\$31,382
17	356.000	Overhead Conductors & Devices - TP	\$3,506 \$90,270,411		\$0			\$0	\$3,506
18	356.010	Ovrhd Cond & Dev- Wolf Creek	\$39,418		\$0	, ,		\$0	\$48,628,670
19	356.020		\$2,552		\$0 \$0	7,		\$0	\$21,234
20	357.000	Underground Conduit	\$3,080,287		\$0			\$0	\$2,552
21	358.000	Underground Conductors & Devices	\$2,822,718		\$0			\$0	\$1,659,351
22	ľ	Transmission-Salvage & Removal :	\$0	P-22	\$0			\$0 \$0	\$1,520,598
23	- [	Retirements not classified		-i		<u>`</u>	30.070078	30	\$0
20	1	TOTAL TRANSMISSION PLANT	\$399,544,050	1	\$0	\$399,544,050	7	\$0	\$215,501,924
24	1	DISTRIBUTION PLANT	1				1	1 7	V210,001,024
25	360.000	Land - DP	\$8,045,595	1225	1	1	j.		
26	360.010	Land Rights -DP	\$16,325,344		\$0	\$8,045,595		\$0	\$3,618,941
27	361.000	Structures & Improvements - DP	\$10,604,234		\$0 \$0	\$16,325,344		\$0	\$9,570,521
28	362.000	Station Equipment - DP	\$152,329,519		\$0	\$10,604,234	49.8601%	\$0	\$5,287,282
29	362.030	Station Equip - Commnications	\$4,089,129		\$0	\$152,329,519 \$4,089,129		\$0	\$89,446,523
30	364.000	Poles, Towers, & Fixtures - DP	\$235,823,147		\$0	\$235,823,147	50.9773% 53.5026%	\$0	\$2,084,528
31	365.000	Overhead Conductors & Devices - DP	\$194,509,563		\$0	\$194,509,563	54.6531%	\$0	\$126,171,515
32 33	366.000	Underground Conduit - DP	\$178,694,152	P-32	\$0	\$178,694,152	54.3422%	\$0 \$0	\$106,305,506
34	367.000 368.000	Underground Conductors & Devices - DP Line Transformers - DP	\$365,521,506	P-33	\$0	\$365,521,506	49.4087%	\$0 \$0	\$97,106,333 \$180,500,404
35	369.000	Services- DP	\$230,824,794	P-34	\$0	\$230,824,794	58.2913%	\$0	\$180,599,424 \$134,550,773
36	370.000	Meters - DP	\$84,483,960	P-35	\$0	\$84,483,960	51.4112%	\$0	\$43,434,218
37	371.000	Meter Installations - DP	\$86,089,730	P-36	\$0	\$86,089,730	54.9103%	\$0	\$47,272,129
38	373,000	Street Lighting and Signal Systems - DP	\$10,680,898	P-37	\$0	\$10,680,898	71.7616%	\$0	\$7,664,783
39	Ī	Distribution-Salvage and removal:	\$36,698,571 \$0	P-38 P-39	\$0	\$36,698,571	22.8186%	\$0	\$8,374,100
	i	Retirements not classified	40	[ 23	\$0	\$0	53.3521%	\$0	\$0
40		TOTAL DISTRIBUTION PLANT	\$1,614,720,142	1 1	\$0	\$1,614,720,142	1 1		
41	1			!!	40	4 1,0 14,7 20, 142	}	\$0	\$861,486,576
42	389.000	GENERAL PLANT					[	İ	
43	390.000	Land and Land Rights - GP Structures & Improvements - GP	\$2,303,493	P-42	\$0	\$2,303,493	54.3543%	\$0	\$1,252,047
44		Struct & Improvements - GP Struct & Improvements - GP	\$55,062,439	P-43	\$0	\$55,062,439	54.3543%	\$0	\$29,928,803
45	390.020	Struct & Imprv - Leasehold (1201 Wal)	\$88,945	P-44	\$0	\$88,945	54.3543%	\$0	\$48,345
46	390.030	Struct & Imprv - Leasehold (801 Char)	\$1,714,392	P-45	\$0	\$1,714,392	54.3543%	\$0	\$931,846
47	390.040	Struct & Imprv - Leasehold (Marshall)	\$2,432,504	P-46	\$0	\$2,432,504	54.3543%	\$0	\$1,322,17 <del>1</del>
48	391.000	Office Furniture & Equipment - GP	\$123,334 \$12,280,204	P-47 P-48	\$0	\$123,334	54.3543%	\$0	\$67,037
49	391.010	Off Furniture & Equip - Wolf Creek	\$3,128,675	P-49	\$0	\$12,280,204	54.3543%	\$0	\$6,674,819
50	391.020	Off Furniture & Equip - Computer	\$118,095	P-50	\$0   \$0	\$3,128,675	54.3543%	\$0	\$1,700,569
51	392.000	Transportation Equipment - GP	\$669,022	P-51	\$0	\$118,095	54.3543%	\$0	\$64,190
52 50	392.010	Trans Equip- Light Trucks	\$10,914,922	P-52	\$0	\$669,022 \$10,914,922	54.3543%	\$0	\$363,642
53		Trans Equip • Heavy Trucks	\$20,702,124	P-53	\$0	\$20,702,124	54.3543% 54.3543%	\$0	\$5,932,729
54 55		Trans Equip - Tractors	\$685,141	P-54	\$0	\$685,141	54.3543%	\$0 \$0	\$11,252,495
56		Trans Equip - Trailers	\$1,476,184	P-55	\$0	\$1,476,184	54.3543%	\$0 \$0	\$372,404 \$993,360
57		Stores Equipment - GP	\$665,341	P-56	\$0	\$665,341	54.3543%	\$0	\$802,369 \$364.644
58	395.000	Tools, Shop, & Garage Equipment- GP Laboratory Equipment	\$3,684,577	P-57	\$0	\$3,684,577	54.3543%	\$0	\$361,641 \$2,002,726
59		Power Operated Equipment - GP	\$5,197,482	P-58	\$0	\$5,197,482	54.3543%	\$0	\$2,825,055
60	397.000	Communication Equipment - GP	\$14,183,565	P-59	\$0	\$14,183,565	54.3543%	\$0	\$7,709,377
61	397.010	Communications Equip - Wolf Creek	\$96,078,089	P-60	\$0	\$96,078,089	54.3543%	\$0	\$52,222,573
62	397.020	Comm Equip - WifCrk Mo Grs Up	\$143,390	P-61	\$0	\$143,390	54.3543%	\$0	\$77,939
63	398.000	Miscellaneous Equipment - GP	\$9,280 \$293,521	P-62 P-63	\$0	\$9,280	100.0000%	\$0	\$9,280
64	399.000	R-95- 3.5 Million Amort	\$293,521	P-64	\$0 \$0	\$293,521	54.3543%	\$0	\$159,541
65	399.100 F	Reg Plant Addi Amort		P-65	\$0 \$0	\$0	100.0000%	\$0	\$0
66	į (	General Plant-Salvage and removal:		P-66	\$0 \$0	\$0	100.0000%	\$0	\$0
_	ĮF	Retirements not classified			₩	\$0	54.3543%	\$0	\$0
67	1	OTAL GENERAL PLANT	\$231,954,719		\$0	\$231,954,719	<u> </u>	<del></del>	£400 004 =00
				•	** 1	·=- ·/• • •		\$0	\$126,081,598

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Maria Maria	Astonic Astonic (Oblighed), 2001. PlantAssoundBeScripton	o of Olimis	evijista Rindlesi	ie 45 Žijastaone	(2 Association Penins	in chengia Mediana Mediana	arassijadojeli Ariussijadojeli	ที่ใด รัฐการตร เกิด รัฐการตร ในไล้เมื่อ(เกาะเร
68 69 70	INCENTIVE COMPENSATION CAPITALIZATION ICC Adjustment TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0 \$0	P-69	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
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# Kansas City Power Light Case No. ER-2009-0089

# Test Year 2007

# Post Direct Filing through September 30, 2008 Depreciation Expense

Numie	), 2 (v(2) 2) 2 [2] 2 [2] [2] [2] [2] [2]	Plant Auconorder—conjutions	्रि अः ५वीक्सला सम्बद्धाःस्ट्राह्म	्रिक्तिक स्टब्स्ट   जिल्लाहरू	<u>fr</u> Econological
1		INTANGIBLE PLANT	CALIFORNIA SOLUTION AND AND AND AND AND AND AND AND AND AN	Freig	a byene.
2	301.000	Organization	****		•
3	302.000	Franchises and Consents	\$39,247	0.0000%	\$0
4	303.010		\$12,471	0.00%	\$0
5	303.020	Miscellaneous Intangibles (Like 353)	\$0	0.00%	\$0
6	303.020	Miscl Intangible Pit - 5yr Software	\$31,873,766	0.00%	\$0
7	303.020	MiscI Intang Plt - RTO Software	\$30,052,315	0.00%	\$0
8	1	MiscI Intangible Pit - 10 yr Software	\$4,674	0.00%	\$0
9	303.050	Miscl Intang Plt - WC 5yr Software	\$4,730,299	0.00%	\$0
9 10	303.070	Miscl Intg Plt-Srct (Like 312)	\$0	0.00%	\$0
10		TOTAL PLANT INTANGIBLE	\$66,712,772		\$0
11		PRODUCTION PLANT		·	**
12		STEAM PRODUCTION			
13	1 .	PRODUCTION-STM-HAWTHORN UNIT 5		}	
14	310.000	Land & Land Rights	\$434,882	0.0000%	•
15	311.000	Structures & Improvements	\$13,554,554	3.3100%	\$0
16	311.020	Structures - H 5 Rebuild	\$4,806,974	0.8200%	\$448,656
17	312.000	Boiler Plant Equipment	\$29,801,912		\$39,417
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,372,937	3.6300%	\$1,081,809
	ĺ		Ψ0,512,551	3.6300%	\$195,038
19	312.020	Boiler AQC Equip - Electric	\$131,881	3.6300%	<b>44</b>
20	312.030	Boiler Plant - H5 Rebuild	\$124,485,582		\$4,787
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	0.9000%	\$1,120,370
22	314.000	Turbogenerator Units	\$40,100,737	0.0000%	\$0
23	315.000	Accessory Electric Equipment	\$3,174,854	3.1300%	\$1,255,153
24	315.010	Accessory Equip - H5 Rebuild	\$21,230,430	3.2300%	\$102,548
25	315.010	Access. Elect. Equip Hawthorn 5	1	0.8000%	\$169,843
26	316.000	Misc. Power Plant Equipment	\$0 \$4,314,626	0.0000%	\$0
27	316.010	Misc. Equip - H5 Rebuild		3.5000%	\$151,012
28	Ī	TOTAL PRODUCTION-STM-HAWTHORN	\$1,241,858	0.8700%	\$10,804
		UNIT 5	\$248,651,227		\$4,579,437
29		PRODUCTION-STM-IATAN I			
30	446.000	Land	\$2,000,433	0.0000%	
31	311.000	Structures & Improvement	\$11,206,388		\$0
32	312.000	Boiler Plant Equip - Equipment	\$90,355,807	3.3100%	\$370,931
33	312.010	Stm Pr-Boiler-Unit Train-Elect	1 ' ' 1	3.6300%	\$3,279,916
34	314.000	Turbogenerators - Electric	\$953,671 \$23,751,476	3.6300%	\$34,618
35	315.000	Accessory Equipment - Electric	\$23,751,476 \$15,402,794	3.1300%	\$743,421
36	316.000	Miscl Plant Equipment - Electric	\$15,102,781	3.2300%	\$487,820
37		TOTAL PRODUCTION-STM-IATAN I	\$2,530,556	3.5000%	<b>\$88,569</b>
•		I MATALLICOPOLITOR-STRIPLATAN	\$145,901,112		\$5,005,275
38	}	PRODUCTION-STM-LACYGNE 1 & 2		1	
39	310.000	Land- Lacygne	\$1,447,714	0.0000%	<b>A</b> -
	•	••	\\ \(\tau_1,114\)	U.UUUU%	\$0

Accounting Schedule: 5 Sponsor: Karen Herrington Page: 1 of 7

Schedule JPW-6

#### Kansas City Power Light Case No. ER-2009-0089

#### Test Year 2007

#### Post Direct Filing through September 30, 2008 Depreciation Expense

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40	311.000	Structures & Equipment - Lacygne		And the second s	
41	312.000	Boiler Plant Equipment - Electric- Lacygne	\$12,658,454 \$127,144,986	3.3100% 3.6300%	\$418,995 \$4,615,363
42	312.010	Boiler Plt - Unit Train Electric - Lacygne	\$315,503	3.6300%	\$11,453
43	312.002	Boiler Plant AQC Equipment - Elect - Lacygne	\$18,164,054	3.6300%	\$659,355
44	314.000	Turbogenerator Plant - Electric - Lacygne	\$30,065,496	3.1300%	\$941,050
45	315.000	Accessory Equipment - Electric - Lacygne	\$14,680,185	3.2300%	\$474,170
46	315.200	Accessory Equipment - Equipment- Lacygne	\$7,714	3.2300%	\$249
47	316.000	Miscl Plant Equipment- Electric- Lacygne	\$2,769,676	3.5000%	\$96,939
48		TOTAL PRODUCTION-STM-LACYGNE 1 & 2	\$207,253,782		\$7,217,574
49	1 !	PRODUCTION STM-MONTROSE 1, 2 & 3			
50	310.000	Land- Montrose	6757 000		
51	311.000	Structures - Electric - Montrose	\$757,866	0.0000%	<b>\$0</b>
52	312.000	Boiler Plant Equipment - Equipment-	\$8,039,588	3.3100%	\$266,110
		Montrose	\$63,761,567	3.6300%	\$2,314,545
53	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$4,805,143	3.6300%	\$174,427
54	314.000	Turbogenerators- Electric- Montrose	\$22,212,437	3.1300%	\$00E 0.40
55	315.000	Accessory Equipment- Electric - Montrose	\$9,815,559	3.2300%	\$695,249 \$317,043
56	316.000	Miscl. Plant Equipment- Electric- Montrose	\$2,377,040	3.5000%	\$83,196
57		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$111,769,200		\$3,850,570
58		PRODUCTION- HAWTHORN 6 COMBINED CYCL			
59	311.000	Structures - H6	\$o	2 24000/	<b>^</b>
60	315.000	Accessory Equip- H6	\$0	3.3100%	<b>\$0</b>
61	341.000	Other Prod - Structures H6	\$82,985	3.2300%	\$0
62	342.000	Other Prod- Fuel Holders	\$575,576	4.1200%	\$3,419
63	344.000	Other Production - Generators H6		4.1200%	\$23,714
64	345.000	Other Prod - Accessory Equip - H6	\$23,085,486	4.1200%	\$951,122
65		TOTAL PRODUCTION- HAWTHORN 6	\$738,854	4.1200%	\$30 <u>,441</u>
		COMBINED CYCL	\$24,482,901		\$1,008,696
66		PRODUCTION - HAWTHORN 9 COMBINED CYCL			

Accounting Schedule: 5 Sponsor: Karen Herrington Page: 2 of 7

#### Kansas City Power Light Case No. ER-2009-0089

#### Test Year 2007

#### Post Direct Filing through September 30, 2008 Depreciation Expense

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67	311.000	Structures and Improvements - H9	\$1,175,522	4.1200%	Expense
68	312.000	Boiler Plant Equip - H9	\$22,351,425	3.6300%	\$48,432 \$944,257
69	314.000	Turbogenerators - H9	\$8,537,279	3.1300%	\$811,357
70	315.000	Accessory Equipment - H9	\$6,608,921	3.2300%	\$267,217
71	316.000	Miscl. Pwr Plt Equip - H9	\$95,181	3.5000%	\$213,468
72	ĺ	TOTAL PRODUCTION - HAWTHORN 9	\$38,768,328	3.3000 //	\$3,331 \$1,343,805
	]`	COMBINED CYCL	750,150,020		ψ1, <del>34</del> 3,003
73	044.000	PRODUCTION - NORTHEAST STATION			
74 75	311.000	Steam Prod - Structures - Elect - NE	\$0	3.3100%	\$0
75 76	315.000	Accessory Equip - NE	\$44,032	3.2300%	\$1,422
76 77	316.000	Miscl. Plant Equip - NE	\$9,134	3.5000%	\$320
77 78	340.000 342.000	Other Production - Land NE	\$73,559	0.0000%	\$0
76 79	344.000	Other Prod - Fuel Holders NE Other Prod - Generators NE	\$691,381	4.1200%	\$28,485
80	345.000	Other Prod - Generators NE Other Prod - Accessory Equip - NE	\$20,599,626	4.1200%	\$848,705
81	0-70.000	TOTAL PRODUCTION - NORTHEAST	\$2,803,061	4.1200%	<u>\$115,486</u>
••		STATION	\$24,220,793		\$994,418
82		OTHER PROD HAWTHRON UNITS 7 & 8		į	
83	311.000	Structures - H7&8	\$0	3.3100%	\$0
84	341.000	Other Prod - Structures - H7&8	\$411,248	4.1200%	\$16,943
85 06	342.000	Other Prod - Fuel Holders H7&8	\$1,850,846	4.1200%	\$76,255
86 87	344.000	Other Prod - Generators - H7&8	\$25,020,651	4.1200%	\$1,030,851
88	345.000	Other Prod - Access Equip - H7&8	<u>\$1,128,454</u>	4.1200%	\$46,492
00		TOTAL OTHER PROD HAWTHRON UNITS 7 & 8	\$28,411,199		\$1,170,541
89		PROD OTHER - WEST GARDNER 1, 2, 3 & 4			
90	316.000	Misci Plant Equip - Electric W. Gardner	\$277	3.5000%	\$10
91	340.000	Other Prod - Land - W. Gardner	\$95,800	0.0000%	\$0
92	340.010	Other Prod- Landrights & Easements	\$50,244	0.0000%	\$0
93 94	341.000 342.000	Other Prod - Structures WG	\$1,125,679	4.1200%	\$46,378
9 <del>4</del> 95		Other Prod - Fuel Holders WG	\$1,696,087	4.1200%	\$69,879
96	344.000 345.000	Other Prod - Generators WG	\$58,909,516	4.1200%	\$2,427,072
97	345.000	Other Prod - Access Equip - WG	\$2,284,197	4.1200%	\$94,109
91		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$64,161,800		\$2,637,448
98		PROD OTHER - MIAMI/OSAWATOMIE 1			
99	311.000	Stm Production - Structures	\$0	3.3100%	\$0
100	340.000	Other Production - Land M/Os	\$374,151	0.0000%	\$0
101	341.000	Other Production - Structures M/Os	\$818,021	4.1200%	\$33,702
102	342.000	Other Prod - Fuel Holders M/Os	\$1,073,387	4.1200%	\$44,224
103	344.000	Other Prod - Generators M/Os	\$14,114,001	4.1200%	\$581,497

Accounting Schedule: 5 Sponsor: Karen Herrington Page: 3 of 7

#### Post Direct Filing through September 30, 2008 Depreclation Expense

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104	345.000	Other Prod - Accessory Equip - M/Os	\$599,520	4.1200%	\$24,700
105	1	TOTAL PROD OTHER -	\$16,979,080		\$684,123
		MIAMI/OSAWATOMIE 1			755.3,1.20
106		TOTAL STEAM PRODUCTION	\$910,599,422		\$28,491,887
107		NUCLEAR PRODUCTION			
108		PROD PLT- NUCLEAR - WOLF CREEK		ĺ	
109	320.000	Land & Land Rights - WC	\$1,837,821	0.0000%	\$0
110	321.000	Structures & Improvements - WC	\$215,703,173	1.5500%	\$3,343,399
111	321.010	Structures MO Gr Up AFC Ele	\$19,168,175	1.5500%	\$297,107
112	322.000	Reactor Plant Equipment	\$355,289,656	1.7300%	\$6,146,511
113	322.010	Reactor - MO Gr Up AFDC	\$48,540,326	1.7300%	\$839,748
114	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.0000%	\$0
115	323.000	Turbogenerator Units - WC	\$89,696,121	1.9600%	\$1,758,044
116	323.010	Turbogenerator MO GR Up AFDC	\$5,851,464	1.9600%	\$114,689
117 118	324.000 324.010	Accessory Electric Equipment - WC	\$68,223,860	1.7300%	\$1,180,273
119	325.000	Accessory Equip - MO Gr Up AFDC	\$5,978,078	1.7300%	<b>\$103,421</b>
120	325.000	Miscellaneous Power Plant Equipment	\$38,146,578	2.3600%	\$900,259
121	328.000	Miscl. Plt Equip - MO Gr Up AFDC Disallow - MO Gr Up AFDC 100% MO	\$1,130,978	2.3600%	\$26,691
122	328.010	MPSC Disallow - Mo Basis	-\$8,341,673	1.7300%	-\$144,311
123	328.050	Nucl PR-KS Dosa;-Pre 1988 res	-\$72,355,494	1.7300%	-\$1,251,750
124		TOTAL PROD PLT- NUCLEAR - WOLF	\$768,869,063	0.0000%  _	\$0 \$13,344,094
		CREEK	<b>V100,003,003</b>		\$13,314,081
125		TOTAL NUCLEAR PRODUCTION	\$768,869,063		\$13,314,081
126		HYDRAULIC PRODUCTION			
127		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
128		OTHER PRODUCTION	1		
129		PRODUCTION PLANT - WIND GENERATION			
130	341.020	Oth Prod - Struct - Elect Wind	\$1,856,431	5.0000%	\$92,822
131	344.020	Oth Prod - Generators - Elect Wind	\$75,750,606	5.0000%	\$3,787,530
132	345.020	Oth Prod-Accessory Equip-Wind	\$69,127	5.0000%	\$3,767,530 \$3,456
133	i	TOTAL PRODUCTION PLANT - WIND	\$77,676,164	0.000078	\$3,883,808
		GENERATION	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		<b>40,000,000</b>
134	Ì	PRODUCTION NON-UNIT FACILITIES			
135	310.000	Land & Land Rights - Non	\$80,212	0.0000%	\$0
136	311.000	Structures Blk Oil NE	\$598,760	3.3100%	\$19,819
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Accounting Schedule: 5 Sponsor: Karen Herrington Page: 4 of 7

Post Direct Filing through September 30, 2008 Depreciation Expense

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Number	Manna	Plant Account diseichighter	ા હો કારણી હોવા છે.		្ត (Etablicical) ប្រ
137	312.000	Boiler Plt Equip Blk Oil NE	\$328,754	3.6300%	EXPENSE.
138	315.000		\$13,439	3.2300%	\$11,934
139	316.000	Miscl. Equip Blk Oil NE	\$78,002		\$434
140	311.010	Structures Leasehold Improv	\$132,059	3.5000%	\$2,730
141	312.000	Boiler Plant Equip - Bldg	\$11,315	0.0000%	\$0
142	315.000	Access Equip Bldg	\$10,557	3.6300% 3.2300%	\$411
143	316.000	Miscl. Pwr Plt Bldg	\$1,441,572	3.5000%	\$341
144	341.020	Other Prod-Structure-Elect-Wind	\$0	5.000%	\$50,455
145	311.000	Structures Elect Equip - Non	\$14,730	3.3100%	\$0
146	316.000	Miscl. Pwr Plt Equip- Equip	\$868,905	3.5000%	\$488
147		Production-Salavage & Removal	\$0	0.0000%	\$30,412
		Retirements not classified	40	0.0000%	\$0
148		TOTAL PRODUCTION NON-UNIT	\$3,578,305	· •	6447.004
		FACILITIES	ψο,οι ο,ουσ		\$117,024
4					
1		TOTAL OTHER PRODUCTION	\$81,254,469		\$4,000,832
1		TOTAL PRODUCTION PLANT	64 700 700 004		
		TO THE TROUBLE OF THE TENT	\$1,760,722,954	ļ	\$45,806,800
2	İ	TRANSMISSION PLANT			·
3	350.000	Land - TP	\$853,950	0.0000%	<b>£</b> 0
4	350.010	Land Rights - TP	\$12,462,622	0.0000%	\$0 \$0
5	350.020	Land Rights- TP- Wolf Creek	\$191	0.0000%	\$0 \$0
6	352.000	Structures & Improvements - TP	\$2,414,527	1.36%	· ·
7	352.010	Structures & Improvements - TP - Wolf Creek	\$134,931	1.36%	\$32,838 \$1,835
			, , , , , ,	1,00%	Ψ1,030
8	352.020	Structures & Improvements-WifCrk-Mo Gr Up	\$15,694	1.36%	\$213
9	353.000	Station Equipment - TP	Ama aaa		
10	353.010	Station Equipment - 1P Station Equip - Wolf Creek -TP	\$79,922,762	2.24%	\$1,790,270
11	353.020	Stat Equip - Will Creek - 1 P	\$5,237,597	2.24%	\$117,322
12	353.030	Station Equip - Communications	\$558,231	2.24%	\$12,504
13	354.000	Towers and Fixtures - TP	\$5,054,657	2.50%	\$126,366
14	355.000	Poles and Fixtures - TP	\$2,170,795	2.00%	\$43,416
15		Poles & Fixtures - Wolf Creek	\$54,808,674	3.59%	\$1,967,631
16		l_ ·	\$31,382	3.59%	\$1,127
17	356.000	Poles & Fixtures - WIfCrk Mo Gr Up Overhead Conductors & Devices - TP	\$3,506	3.59%	\$126
18	356.010	Ovrhd Cond & Dev- Wolf Creek	\$48,628,670	3.10%	\$1,507,489
19	356.020	Ovend Cond & Bey- Wolf Creek Ovend Cond-Dev-Wif Crk- Mo Gr Up	\$21,234	3.10%	\$658
20		Underground Conduit	\$2,552	3.10%	\$79
			\$1,659,351	1.32%	\$21,903
22	~~~~~~	Underground Conductors & Devices	\$1,520,598	2.55%	\$38,775
		Transmission-Salvage & Removal : Retirements not classified	\$0	0.00%	\$0
23		TOTAL TRANSMISSION PLANT		<u> </u> _	
		TOTAL TAMISHISSION PLANT	\$215,501,924		\$5,662,552
24	•	DISTRIBUTION PLANT			

Accounting Schedule: 5 Sponsor: Karen Herrington Page: 5 of 7

Post Direct Filing through September 30, 2008
Depreciation Expense

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Reduipel.	Windley (	Paidit Goodhi (Leannigh Ca	្សី គ្រោះ (១) គេ ខែជា ខែជា ខែជា ខែជា ខែជា ខែជា ខែជា ខែជា	Rac	\$15.5 Company of the property of the party o
25	360.000	Land - DP	\$3,618,941		iz nenste
26	360.010	Land Rights -DP	\$9,570,521	0.00%	\$0
27	361.000	Structures & Improvements - DP	\$5,287,282	0.00%	\$0
28	362.000	Station Equipment - DP	\$89,446,523	2.96%	\$156,504
29	362.030	Station Equip - Commnications	\$2,084,528	2.00%	\$1,788,930
30	364.000	Poles, Towers, & Fixtures - DP	\$126,171,515	2.50%	\$52,113
31	365.000	Overhead Conductors & Devices - DP	\$106,305,506	4.09%	\$5,160,415
32	366.000	Underground Conduit - DP	\$97,106,333	2.02%	\$2,147,371
33	367.000	Underground Conductors & Devices - DP	\$180,599,424	1.33%	\$1,291,514
34	368.000	Line Transformers - DP	\$134,550,773	1.23%	\$2,221,373
35	369.000	Services- DP	\$43,434,218	3.10%	\$4,171,074
36	370.000	Meters - DP		3.14%	\$1,363,834
37	371.000	Meter Installations - DP	\$47,272,129	4.31%	\$2,037,429
38	373.000	Street Lighting and Signal Systems - DP	\$7,664,783	9.51%	\$728,921
39		Distribution-Salvage and removal:	\$8,374,100	3.69%	\$309,004
	]	Retirements not classified	\$0	0.00%	\$0
40	ŀ	TOTAL DISTRIBUTION PLANT	\$964 496 E76	1	
		The state of the s	\$861,486,576		\$21,428,482
41		GENERAL PLANT			
42	389.000	Land and Land Rights - GP	\$1,252,047		
43	390.000	Structures & Improvements - GP		0.00%	\$0
44	390.010	Struct & Imprv Leasehold (Bonfil)	\$29,928,803	2.54%	\$760,192
45	390.020	Struct & Imprv - Leasehold (1201 Wal)	\$48,345	0.00%	\$0
46	390.030	Struct & Imprv - Leasehold (801 Char)	\$931,846	0.00%	\$0
47	390.040	Struct & Imprv - Leasehold (Marshall)	\$1,322,171	0.00%	\$0
48	391.000	Office Furniture & Equipment - GP	\$67,037	0.00%	\$0
49	391.010	Off Furniture & Equip - Wolf Creek	\$6,674,819	5.40%	\$360,440
50	391.020	Off Furniture & Equip - Computer	\$1,700,569	5.40%	\$91,831
51	392.000	Transportation Equipment - GP	\$64,190	5.40%	\$3,466
52	392.010	Trans Equip- Light Trucks	\$363,642	5.43%	\$19,746
53	392.020	Trans Equip - Heavy Trucks	\$5,932,729 \$44,352,405	5.43%	\$322,147
54	392.030	Trans Equip - Tractors	\$11,252,495 \$272,404	5.43%	\$611,010
55	392.040	Trans Equip - Trailers	\$372,404	5.43%	\$20,222
56		Stores Equipment - GP	\$802,369	5.43%	\$43,569
57		Tools, Shop, & Garage Equipment- GP	\$361,641 \$2,002,726	3.58%	\$12,947
58	395.000	Laboratory Equipment	\$2,825,055	2.61%	\$52,271
59		Power Operated Equipment - GP	\$2,029,059 \$7,709,377	3.37%	\$95,204
		Communication Equipment - GP		5.55%	\$427,870
		Communications Equip - Wolf Creek	\$52,222,573	2.50%	\$1,305,564
		Comm Equip - WifCrk Mo Grs Up	\$77,939	2.50%	\$1,948
ľ		Miscellaneous Equipment - GP	\$9,280	2.50%	\$232
	•	ER-95- 3.5 Million Amort	\$159,541	3.16%	\$5,041
		Reg Plant Addi Amort	\$0	0.00%	\$0
66		General Plant-Salvage and removal:	\$0	0.00%	\$0
	į,	Retirements not classified	\$0	0.00%	\$0
67		TOTAL GENERAL PLANT	\$400.004.500	<u></u>	
1	ı		\$126,081,598	İ	\$4,133,700

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Figure 1	A Aksonium Akomban II. sals 2° ,⊭Rlant/Aecount Description	Mo Adhatei Mo Adhatei Juistuaioial	D Dagaaaliiga Tale	i <u>E</u> Depredation e Expenses :
68	INCENTIVE COMPENSATION CAPITALIZATION	·	2	·
69 70	ICC Adjustment TOTAL INCENTIVE COMPENSATION	\$0	0.0000%	<u>\$0</u>
	CAPITALIZATION	\$0		\$0
	કર્યું ાંગેલિ પ્રિમાહનનાં હત	\$\$00050502E		- STOUGES

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ing.	veena.	Sebredadon Remivabe cripcion		/6j.jrj	i. Adjustoroms	Asadiistide	eluncullanijak	e <b>i</b> le Marioù Glichele	1,69.45 (1.3) c. 2
1		INTANGIBLE PLANT	NECES OF THE PROPERTY OF THE P	25 ATTUTION	Hat wolners lieure a	SHOULD ESERVE SE	Allocations	SE AGUSTINENTS	and alternation
2	301.000	Organization	Sc	R-2					
3	302.000	Franchises and Consents	\$6		\$0	\$0	55.0000%	\$0	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$6		\$0	\$0	55.0000%	\$0	\$0
5	303.020	Misci Intangible Pit - 5yr Software	\$37,936,567		\$0	\$0	55.0000%	\$0	\$0
6	303.020	Miscl Intang Pit - RTO Software	\$37,830,007		\$0	\$37,936,567	55.0000%	\$0	\$20,865,112
7	303.030	Misci Intangible Pit - 10 yr Software			\$0	\$137	55.0000%	\$0	\$75
8	303.050	Misci Intang Pit - WC 5yr Software	\$45,863,249		\$0	\$45,863,249	55.0000%	\$0	\$25,224,787
9	303.070	Misci Intg Pit-Srct (Like 312)	\$8,035,775		\$0	\$8,035,775	55.0000%	\$0	\$4,419,676
10	000.070	TOTAL PLANT INTANGIBLE	\$0	R-9	\$0	\$0	55.0000%	\$0	\$0
	1	TOTAL PLANT INTANGIBLE	\$91,835,728	1	\$0	\$91,835,728		\$0	\$50,509,650
11		PRODUCTION PLANT						ļ	
12		STEAM PRODUCTION							
13	1	PRODUCTION-STM-HAWTHORN UNIT 5	1			1		1	1
14	310.000	Land & Land Rights	\$0	R-14	\$o		E0 07000/		1.
15	311.000	Structures & Improvements	\$9,283,296		\$0	\$9,283,296	53.8700%	\$0	\$0
16	311.020	Structures - H 5 Rebuild	\$7,828,853		\$0	\$7,828,853	53.8700%	\$0	\$5,000,912
17	312.000	Boiler Plant Equipment	-\$12,851,534		\$0	-\$12,851,534	53.8700%	\$0	\$4,217,403
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$734.835		\$0		53.8700%	\$0	-\$6,923,121
		The state of the s	********	1,,,,,,	1 30	\$734,835	53.8700%	\$0	\$395,856
19	312.020	Boiler AQC Equip - Electric	\$36,136	R-19	\$0	\$36.136	E2 97000		l
20	312.030	Boller Plant - H5 Rebuild	\$195,553,822		\$0	\$195,553,822	53.8700% 53.8700%	\$0	\$19,466
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0		\$2,800,000	\$2,800,000		\$0	\$105,344,844
22	314.000	Turbogenerator Units	\$22,640,523		\$0	\$22,640,523	53.8700% 53.8700%	\$0	\$1,508,360
23	315.000	Accessory Electric Equipment	-\$4,422,288		\$0	-\$4,422,288	53.8700%	\$0	\$12,196,450
24	315.010	Accessory Equip - H5 Rebuild	\$33,075,500		\$0	\$33,075,500	53.8700%	\$0	-\$2,382,287
25	315.010	Access. Elect. Equip Hawthorn 5	\$0	R-25	\$6,465,985	\$6,465,985	53.8700%	\$0 \$0	\$17,817,772
26	316.000	Misc. Power Plant Equipment	\$3,852,081		\$0	\$3,852,081	53.8700%	\$0 \$0	\$3,483,226
27	316.010	Misc. Equip - H5 Rebuild	\$1,951,018		\$0	\$1,951,018	53.8700%		\$2,075,116
28		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$257,682,242		\$9,265,985	\$266,948,227	33.070078	\$0 \$0	\$1,051,013 \$143,805,010
29	1 1	PRODUCTION-STM-IATAN I			. 1				
30	446.000	Land	مما	I			l		
31	311.000	Structures & Improvement	\$0	R-30	\$0	\$0	53.8700%	\$0	\$0
32	312.000	Boiler Plant Equip - Equipment	\$14,102,227	R-31	\$0	\$14,102,227	53.8700%	\$0	\$7,596,870
33	312.010	Stm Pr-Boiler-Unit Train-Elect	\$135,488,557	R-32	\$0	\$135,488,557	53.8700%	\$0	\$72,987,686
34	314.000	Turbogenerators - Electric	\$130,430	R-33	\$0	\$130,430	53.8700%	\$0	\$70,263
35	315.000	Accessory Equipment - Electric	\$31,061,172 \$12,536,859	R-34 R-35	\$0	\$31,061,172	53.8700%	\$0	\$16,732,653
36	316.000	Misci Plant Equipment - Electric	\$2,674,880	R-36	\$0	\$12,536,859	53.8700%	\$0	\$6,753,806
37		TOTAL PRODUCTION-STM-IATAN I		K-30	\$0	\$2,674,880	53.8700%	\$0	\$1,440,958
			\$195,994,125		\$0	\$195,994,125		\$0	\$105,582,036
38		PRODUCTION-STM-LACYGNE 1 & 2				+			
39	310.000	Land- Lacygne	\$0	R-39	\$0	. \$0	53.8700%	\$0	\$0
40	311.000	Structures & Equipment - Lacygne	\$13,743,047	R-40	\$0	\$13,743,047	53.8700%	\$0	\$7,403,379
41	312.000	Boiler Plant Equipment - Electric-	\$142,883,601	R-41	\$0	\$142,883,601	53.8700%	\$0	\$76,971,396
42	312.010	Lacygne Boller Pit - Unit Train Electric - Lacygne	\$126,061	R-42	\$0	\$126,061	53.8700%	\$0	\$67,909
43	312.002		_	ĺ	·			**	401,003
43	312.002	Boiler Plant AQC Equipment - Elect - Lacygne	\$43,079,129	R-43	\$0	\$43,079,129	53.8700%	\$0	\$23,206,727
44	314.000	Turbogenerator Plant - Electric - Lacygne	\$29,830,210	R-44	\$0	\$29,830,210	53.8700%	\$0	\$16,069,534
45	315.000	Accessory Equipment - Electric - Lacygne	\$14,043,431	R-45	\$0	\$14,043,431	53.8700%	\$0	\$7,565,196
46	315.200	Accessory Equipment - Equipment- Lacygne	\$2,856	R-46	\$0	\$2,856	53.8700%	\$0	\$1,539
47	316.000	MiscI Plant Equipment- Electric- Lacygne	\$2,623,334	R-47	\$0	\$2,623,334	53.8700%	\$0	\$1,413,190
48		TOTAL PRODUCTION-STM-LACYGNE 1 & 2	\$246,331,669		\$0	\$246,331,669		\$0	\$132,698,870
49 50 51	310.000 311.000	PRODUCTION STM-MONTROSE 1, 2 & 3 Land- Montrose Structures - Electric - Montrose	\$0 \$7,630,047	R-50 R-51	\$0	\$0	53.8700%	\$0	\$0
	312.000	Boiler Plant Equipment - Equipment-			\$0	\$7,630,047	53.8700%	\$0	\$4,110,306
		Montrose	\$69,473,264	R-52	\$0	\$69,473,264	53.8700%	\$0	\$37,425,247
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53	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$657,180		\$0	\$657,180		\$0	\$354,023
54 55	314.000 315.000	Turbogenerators- Electric- Montrose	\$20,391,312		\$0	\$20,391,312	53.8700%	\$0	\$10,984,800
55	315.000	Accessory Equipment- Electric - Montrose	\$7,584,124	R-55	\$0	\$7,584,124	53.8700%	\$0	\$4,085,568
56	316.000	Miscl. Plant Equipment- Electric- Montrose	\$1,899,919	R-56	\$0	\$1,899,919	53.8700%	\$0	\$1,023,486
57	1	TOTAL PRODUCTION STM-MONTROSE	\$107,635,846	-	\$0	\$107,635,846		\$0	\$57,983,430
		1, 2 & 3							40.,000,400
58	1	PRODUCTION- HAWTHORN 6		}					
59	311.000	COMBINED CYCL Structures - H6	so	R-59	\$0	\$0	53.8700%	•	
60	315.000	Accessory Equip- H6	\$0		\$0	\$0	53.8700%	\$0 \$0	\$0 \$0
61	341.000	Other Prod - Structures H6	\$42,379		\$0	\$42,379	53.8700%	\$0	\$22,830
62 63	342.000 344.000	Other Prod- Fuel Holders Other Production - Generators H6	\$313,491		\$0	\$313,491	53.8700%	\$0	\$168,878
64	345.000	Other Prod - Accessory Equip - H6	\$8,978,195 \$461,891		\$0 \$0	\$8,978,195 \$461,891	53.8700% 53.8700%	\$0	\$4,836,554
65	}	TOTAL PRODUCTION- HAWTHORN 6	\$9,795,956		\$0	\$9,795,956	53.6700%	\$0 \$0	\$248,821 \$5,277,083
	j	COMBINED CYCL	į					••	40,211,000
66	1	PRODUCTION - HAWTHORN 9							
67	311.000	COMBINED CYCL Structures and Improvements - H9	4-4-4-	1			l		
68	312.000	Boiler Plant Equip - H9	\$507,377 \$16,190,106	R-67 R-68	\$0 \$0	\$507,377 \$16,190,106	53.8700% 53.8700%	\$0	\$273,324
69	314.000	Turbogenerators - H9	\$4,468,885	R-69	\$0 \$0	\$4,468,885	53.8700%	\$0 \$0	\$8,721,610 \$2,407,388
70	315.000	Accessory Equipment - H9	\$3,104,881	R-70	\$0	\$3,104,881	53.8700%	\$0	\$2,407,388 \$1,672,599
71 72	316.000	Miscl. Pwr Pit Equip - H9 TOTAL PRODUCTION - HAWTHORN 9	\$43,712	R-71	\$0	\$43,712	53.8700%	\$0	\$23,548
		COMBINED CYCL	<b>\$24,314,961</b>		\$0	\$24,314,961		\$0	\$13,098,469
73		PRODUCTION - NORTHEAST STATION			' i				
74 75	311.000	Steam Prod - Structures - Elect - NE	\$0	R-74	\$0	\$0	53.8700%	\$0	\$0
75 76	315.000 316.000	Accessory Equip - NE Miscl. Plant Equip - NE	\$3,490	R-75	\$0	\$3,490	53.8700%	\$0	\$1,880
77	340.000	Other Production - Land NE	\$3,568 \$0	R-76 R-77	\$0 \$0	\$3,568 \$0	53.8700%	\$0	\$1,922
78	342.000	Other Prod - Fuel Holders NE	\$1,135,632	R-78	\$0 \$0	\$1,135,632	53.8700% 53.8700%	\$0 \$0	\$0 \$611,765
79	344.000	Other Prod - Generators NE	\$35,677,027	R-79	\$0	\$35,677,027	53.8700%	\$0	\$19,219,214
80 81	345.000	Other Prod - Accessory Equip - NE TOTAL PRODUCTION - NORTHEAST	\$5,858,346	R-80	\$0	\$5,858,346	53.8700%	\$0	\$3,155,891
•		STATION	\$42,678,063		\$0	\$42,678,063	·	\$0	\$22,990,672
82		OTHER PROD HAWTHRON UNITS 7 & 8					1		
83 84	311.000 341.000	Structures - H7&8	\$0	R-83	\$0	\$0	53.8700%	\$0	\$0
85	342.000	Other Prod - Structures - H7&8 Other Prod - Fuel Holders H7&8	\$233,308 \$1,130,149	R-84 R-85	\$0	\$233,308	53.8700%	\$0	\$125,683
86	344.000	Other Prod - Generators - H7&8	\$1,730,749 \$15,350,331	R-86	\$0 \$0	\$1,130,149 \$15,350,331	53.8700% 53.8700%	\$0	\$608,811
87	345.000	Other Prod - Access Equip - H7&8	\$831,985	R-87	\$0	\$831,985	53.8700%	\$0 \$0	\$8,269,223 \$448,190
88		TOTAL OTHER PROD HAWTHRON UNITS 7 & 8	\$17,545,773		\$0	\$17,545,773		\$0	\$9,451,907
89		PROD OTHER - WEST GARDNER 1, 2, 3			İ				
90	316.000	Misci Plant Equip - Electric W. Gardner	\$27	R-90	\$0	\$27	53.8700%	\$0	\$15
91	340.000	Other Prod - Land - W. Gardner	\$0	R-91	\$0	\$0	53.8700%	\$0	<b>\$</b> 15
92 93	340.010 341.000	Other Prod- Landrights & Easements	\$5,943	R-92	\$0	\$5,943	53.8700%	\$0	\$3,201
94	342.000	Other Prod - Structures WG Other Prod - Fuel Holders WG	\$239,292	R-93	\$0	\$239,292	53.8700%	\$0	\$128,907
95	344.000	Other Prod - Generators WG	\$346,219 \$22,437,854	R-94 R-95	\$0 \$0	\$346,219 \$22,437,854	53.8700% 53.8700%	\$0	\$186,508
96	345.000	Other Prod - Access Equip - WG	\$468,705	R-96	\$0	\$468,705	53.8700%	\$0 \$0	\$12,087,272 \$252,491
97		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$23,498,040		\$0	\$23,498,040		\$0	\$12,658,394
98	}	PROD OTHER - MIAMI/OSAWATOMIE 1							
99	311.000	Stm Production - Structures	\$0	R-99	\$0	\$0	53.8700%	\$0	en
100	340.000	Other Production - Land M/Os		R-100	\$0	\$0	53.8700%	\$0 \$0	\$0 \$0
101	341.000	Other Production - Structures M/Os		R-101	\$0	\$173,341	53.8700%	\$0	\$93,379
102 103	342.000 344.000	Other Prod - Fuel Holders M/Os Other Prod - Generators M/Os		R-102	\$0	\$228,582	53.8700%	\$0	\$123,137
		100 - Generators Mics	\$3,567,339	K-103	\$0	\$3,567,339	53.8700%	\$0	\$1,921,726

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104	345.000	Other Prod - Accessory Equip - M/Os	\$127,383	R-104					\$68,621
105		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$4,096,645	5	\$1	\$4,096,645		\$0	\$2,206,863
106		TOTAL STEAM PRODUCTION	\$929,573,320	5	\$9,265,98	\$938,839,305	• ]	\$0	\$505,752,734
107	1	NUCLEAR PRODUCTION					l		
108	ł	PROD PLT- NUCLEAR - WOLF CREEK		ļ	Į	i			
109	320.000		\$0		\$0		53.8700%	\$0	\$0
110 111	321.000 321.010	, and an an an an an an an an an an an an an	\$223,344,254		\$0		53.8700%	\$0	\$120,315,550
112	322.000		\$10,375,413 \$335,669,208		\$0	1,	100.0000%	\$0	\$10,375,413
113	322.010		\$26,827,036		\$0		53.8700% 100.0000%	\$0	\$180,825,002
114	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667		\$0		100.0000%	\$0 \$0	\$26,827,036 \$14,591,667
115	323.000	Turbogenerator Units - WC	\$106,660,609		\$0		53.8700%	\$0	\$57,458,070
116 117	323.010 324.000	The second secon	\$5,020,820		\$0		100.0000%	\$0	\$5,020,820
118	324.010	Accessory Electric Equipment - WC Accessory Equip - MO Gr Up AFDC	\$55,515,170		\$0		53.8700%	\$0	\$29,906,022
119	325.000	Miscellaneous Power Plant Equipment	\$2,754,951 \$17,325,972		\$0 \$0	1-1	100.0000%	\$0	\$2,754,951
120	325.010	Miscl. Pit Equip - MO Gr Up AFDC	\$484,374		\$0		53.8700% 100.0000%	\$0 \$0	\$9,333,501
121	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$4,661,607		\$0	T,	100.0000%	\$0	\$484,374 -\$4,661,607
122	328.010	MPSC Disallow - Mo Basis	-\$65,145,389		\$0	-\$65,145,389	53.8700%	\$0	-\$35,093,821
123 124	328.050	Nucl PR-KS Dosa;-Pre 1988 res TOTAL PROD PLT- NUCLEAR - WOLF	-\$10,086,006		\$0		53.8700%	\$0	-\$5,433,331
124		CREEK CREEK	\$718,676,472	1	\$0	\$718,676,472		\$0	\$412,703,647
125		TOTAL NUCLEAR PRODUCTION	\$718,676,472		\$0	\$718,676,472		\$0	\$412,703,647
126		HYDRAULIC PRODUCTION							
127		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
128 129		OTHER PRODUCTION							
130	341.020	PRODUCTION PLANT - WIND GENERATION							
131	344.020	Oth Prod - Struct - Elect Wind Oth Prod - Generators - Elect Wind	\$313,644		\$0	\$313,644	53.8700%	\$0	\$168,960
132	345.020	Oth Prod-Accessory Equip-Wind	\$14,992,885 \$4,010	R-131 R-132	\$0 \$0	\$14,992,885	53.8700%	\$0	\$8,076,667
133		TOTAL PRODUCTION PLANT - WIND	\$15,310,539	132	\$0	\$4,010 \$15,310,539	53.8700%	\$0 \$0	\$2,160 \$8,247,787
		GENERATION			•	, , , , , , , ,		**	40,241,101
134 135	310.000	PRODUCTION NON-UNIT FACILITIES		1 1			ł	İ	
136	311.000	Land & Land Rights - Non Structures Blk Oil NE	\$0	R-135 R-136	\$0	\$0	53.8700%	\$0	\$0
137	312.000	Boiler Pit Equip Bik Oil NE	\$528,738 \$483,117	R-136	\$0 \$0	\$528,738 \$483,117	53.8700% 53.8700%	\$0	\$284,831
138	315.000	Access Equip Blk Oil NE	\$13,670	R-138	\$0	\$13,670	53.8700%	\$0   \$0	\$260,255 \$7.264
139	316.000	Miscl. Equip Blk Oil NE	\$68,444	R-139	\$0	\$68,444	53.8700%	\$0	\$7,364 \$36,871
140 141	311.010	Structures Leasehold Improv	\$180,326	R-140	\$0	\$180,326	53.8700%	\$0	\$97,142
142	312.000 315.000	Boiler Plant Equip - Bldg Access Equip Bldg	\$8,364	R-141	\$0	\$8,364	53.8700%	\$0	\$4,506
143	316.000	Misci. Pwr Pit Bidg	\$3,376 \$790,296	R-142 R-143	\$0 \$0	\$3,376	53.8700%	\$0	\$1,819
144	341.020	Other Prod-Structure-Elect-Wind		R-144	\$0 \$0	\$790,296 \$0	53.8700% 53.8700%	\$0	\$425,732
145	311.000	Structures Elect Equip - Non	\$12,154		\$0	\$12,154	53.8700%	\$0 \$0	\$0 \$6,547
146	316.000	Miscl. Pwr Pit Equip- Equip	\$163,648	R-146	\$0	\$163,648	53.8700%	\$0	\$6,547 \$88,157
147	*	Production-Salavage & Removal	-\$9,343,157	R-147	\$0	-\$9,343,157	53.8700%	\$0	-\$5,033,159
148		Retirements not classified TOTAL PRODUCTION NON-UNIT FACILITIES	-\$7,091,024	-	\$0	-\$7,091,024		\$0	-\$3,819,935
1		TOTAL OTHER PRODUCTION	\$8,219,515		\$0	\$8,219,515	-	\$0	\$4.427.052
1		TOTAL PRODUCTION PLANT	\$1,656,469,307	-	\$9,265,985	\$1,665,735,292	-	\$0	\$4,427,852 \$922,884,233
2		TRANSMISSION PLANT			,	,,,-		***	4255 <sup>00</sup> 4 <sup>5</sup> 23
3		Land - TP	\$0	R-3	\$0	\$0	53.8700%	\$0	\$0
5		Land Rights - TP Land Rights- TP- Wolf Creek	\$6,567,493	R-4	\$0	\$6,567,493	53.8700%	\$0	\$3,537,908
١	JJU.UZU	Perior inflittee i L., Arolt Cleek	\$90	R-5	\$0	\$90	53.8700%	\$0	\$48

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10.0	/a-simi	elebenktionaten verberenniere		Zavjina		1:4 % - (2) 4 0 <b>1</b> 5 ( <b>0</b> )	(c) The lighter	le Tina i denejl	Merzujario.
Name	HEAVON DO	A LEOTER ENGINEER PROPERTY OF THE COLUMN TO	10.00	dings	i Adustrians	in material	Allegions	No.	Simple die de la la la la la la la la la la la la la
6	352.000		\$1,270,688	R-6	\$0	\$1,270,688		\$0	\$684,520
7	352.010	Structures & Improvements - TP - Wolf Creek	\$58,786	R-7	\$0	\$58,786	53.8700%	\$0	\$31,668
8	352.020	Structures & Improvements-WifCrk-Mo Gr Up	\$3,545	R-8	\$0	\$3,545	100.0000%	\$0	\$3,545
9	353.000	Station Equipment - TP		1		1		***	\$3,545
10	353.000		\$41,810,625		\$0	\$41,810,625		\$0	\$22,523,384
11	353.020	Stat Equip - WifCrk Mo Gr Up	\$5,105,604		\$0	\$5,105,604		\$0	\$2,750,389
12	353.030	Station Equip - Communications	\$307,265		\$0	\$307,265		\$0	\$307,265
13	354.000	Towers and Fixtures - TP	\$525,643		\$0	\$525,643		\$0	\$283,164
14	355.000	Poles and Fixtures - TP	\$3,377,832 \$48,389,528		\$0	\$3,377,832		\$0	\$1,819,638
15	355.010	Poles & Fixtures - Wolf Creek	\$41,063		\$0 \$0	\$48,389,528		\$0	\$26,067,439
16 .	355.020	Poles & Fixtures - WifCrk Mo Gr Up	\$2,812		\$0	\$41,063		\$0	\$22,121
17	356.000	Overhead Conductors & Devices - TP	\$41,499,572		\$0	\$2,812		\$0	\$2,812
18	356.010	Ovrhd Cond & Dev- Wolf Creek	\$19,460		\$0	\$41,499,572		\$0	\$22,355,819
19	356.020	Ovehd Cond-Dev-Wif Crk- Mo Gr Up	\$1,153	R-19	\$0	\$19,460		\$0	\$10,483
20	357.000	Underground Conduit	\$1,740,205	R-20	\$0	\$1,153 \$1,740,205	100.0000% 53.8700%	\$0	\$1,153
21	358.000	Underground Conductors & Devices	\$2,239,319		\$0	\$2,239,319	53.8700%	\$0	\$937,448
22		Transmission-Salvage & Removal :	-\$846,998	R-22	\$0	-\$846,998	53.8700%	\$0 \$0	\$1,206,321
	1	Retirements not classified		1	•	-40-10,330	33.6700%	ן ייד	-\$456,278
23	1	TOTAL TRANSMISSION PLANT	\$152,113,685	1	\$0	\$152,113,685		\$0	\$82,088,847
24	1	DISTRIBUTION PLANT	1				1		I
25	360.000	Land - DP	\$0	R-25	so s	\$0	44.9804%	\$0	**
26	360.010	Land Rights -DP	\$5,619,283	R-26	\$0	\$5,619,283	58.6237%		\$0
27	361.000	Structures & Improvements - DP	\$5,097,089	R-27	so l	\$5,097,089	49.8601%	\$0 \$0	\$3,294,232 \$2,541,414
28	362.000	Station Equipment - DP	\$52,807,249	R-28	so l	\$52,807,249	58.7191%	\$0 \$0	
29	362.030	Station Equip - Commnications	\$1,181,155	R-29	\$0	\$1,181,155	50.9773%	\$0	\$31,007,941 \$602,121
30	364.000	Poles, Towers, & Fixtures - DP	\$126,809,274	R-30	\$0	\$126,809,274	53.5026%	so l	\$67,846,259
31	365.000	Overhead Conductors & Devices - DP	\$52,481,728	R-31	\$0	\$52,481,728	54.6531%	\$0	\$28,682,891
32	366.000	Underground Conduit - DP	\$27,458,497	R-32	\$0	\$27,458,497	54.3422%	\$0	\$14,921,551
33 34	367.000 368.000	Underground Conductors & Devices - DP	\$61,714,469	R-33	\$0	\$61,714,469	49.4087%	\$0	\$30,492,317
35	369.000	Line Transformers - DP Services- DP	\$96,597,031	R-34	\$6	\$96,597,031	58.2913%	\$0	\$56,307,665
36	370.000	Meters - DP	\$39,975,904	R-35	\$0	\$39,975,904	51.4112%	\$0	\$20,552,092
37	371.000	Meter Installations - DP	\$53,658,788	R-36	\$0	\$53,658,788	54.9103%	\$0	\$29,464,201
38	373.000	Street Lighting and Signal Systems - DP	\$10,269,217	R-37	\$0	\$10,269,217	71.7616%	\$0	\$7,369,354
39		Distribution-Salvage and removal:	\$9,001,564	R-38	\$0	\$9,001,564	22.8186%	\$0	\$2,054,031
	•	Retirements not classified	-\$4,090,601	R-39	\$0	-\$4,090,601	54.3760%	\$0	-\$2,224,305
40		TOTAL DISTRIBUTION PLANT	\$538,580,647		\$0	\$538,580,647	i i		****
	•	·	, , , , , , , , , , , , , , , , , , , ,		"	4000,000,041	l l	\$0	\$292,911,764
41		GENERAL PLANT					l		•
42	389.000	Land and Land Rights - GP	\$0	R-42	\$0	\$0	54.3543%	\$0	\$0
43	390.000	Structures & Improvements - GP	\$18,724,452	R-43	\$0	\$18,724,452	54.3543%	\$0	\$10,177,545
44	390.010	Struct & Imprv Leasehold (Bonfil)	\$88,945	R-44	\$0	\$88,945	54.3543%	\$0	\$48,345
45	390.020	Struct & Imprv - Leasehold (1201 Wal)	\$1,662,100	R-45	\$0	\$1,662,100	54.3543%	\$0	\$903,423
46 47	390.030 390.040	Struct & imprv - Leasehold (801 Char)	\$888,832	R-46	<b>\$</b> 0	\$888,832	54.3543%	\$0	\$483,118
48		Struct & Imprv - Leasehold (Marshall) Office Furniture & Equipment - GP	\$123,334	R-47	\$0	\$123,334	54.3543%	\$0	\$67,037
49	391.000	Office Furniture & Equipment - GP Off Furniture & Equip - Wolf Creek	\$6,873,754	R-48	\$0	\$6,873,754	54.3543%	\$0	\$3,736,181
50	391.020	Off Furniture & Equip - Wolf Creek Off Furniture & Equip - Computer	\$1,087,763	R-49	-\$0	\$1,087,763	54.3543%	\$0	\$591,246
51		Transportation Equipment - GP	\$20,903	R-50	\$0	\$20,903	54.3543%	\$0	\$11,362
52		Trans Equip- Light Trucks	\$294,504	R-51	\$0	\$294,504	54.3543%	\$0	\$160,076
53		Trans Equip - Heavy Trucks		R-52	\$0	\$1,094,360	54.3543%	\$0	\$594,832
54		Trans Equip - Tractors	\$3,764,463 \$104,972	R-53 R-54	\$0	\$3,764,463	54.3543%	\$0	\$2,046,148
55		Trans Equip - Trailers	\$566,439	R-55	\$0	\$104,972	54.3543%	\$0	\$57,057
56		Stores Equipment - GP	\$544,116	R-56	\$0	\$566,439	54.3543%	\$0	\$307,884
57		Tools, Shop, & Garage Equipment- GP	\$1,915,324	R-57	\$0 \$0	\$544,116	54.3543%	\$0	\$295,750
58		Laboratory Equipment	\$2,572,660	R-58	\$0	\$1,915,324	54.3543%	\$0	\$1,041,061
59	396.000	Power Operated Equipment - GP	\$2,454,347	R-59	\$0 \$0	\$2,572,660 \$2,454,347	54.3543%	\$0	\$1,398,351
60	397.000	Communication Equipment - GP		R-60	\$0	\$2,454,347 \$13,989,172	54.3543%	\$0	\$1,334,043
61	397.010	Communications Equip - Wolf Creek	\$65,031	R-61	\$0	\$65,031	54.3543% 54.3543%	\$0	\$7,603,717
62	397.020	Comm Equip - WifCrk Mo Grs Up		R-62	\$0	\$2,010	100.0000%	\$0	\$35,347
63	398.000	Miscellaneous Equipment - GP		R-63	\$0	\$76,858	54.3543%	\$0 \$0	\$2,010
64	399.000	ER-95- 3.5 Million Amort	\$36,674,731	R-64	\$0	\$36,674,731	100.0000%	\$0	\$41,776
65		Reg Plant Addi Amort		R-65	-\$45,981,227	\$0	100.0000%	\$0 \$0	\$36,674,731
66		General Plant-Salvage and removal:		R-66	\$0	\$1,822,108	54.3543%	\$0 \$0	\$0 \$000 304
.	ļ!	Retirements not classified		L				**	\$990,394
67	ſ	TOTAL GENERAL PLANT	\$141,392,405	Γ	-\$45,981,227	\$95,411,178	٢	\$0	\$68,601,434

Accounting Schedule: 6 Sponsor: Karen Herrington Page: 4 of 5

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68 69 70	÷	INCENTIVE COMPENSATION CAPITALIZATION ICC Adjustment TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0 \$0	R-69	\$0 \$0	\$0 \$0	0.0000%	\$0 \$0	\$0 \$0
200		METAL DEPREGIATION RESERVE (1) AND AND AND AND AND AND AND AND AND AND	(\$2950000017 <i>670</i>			<b>452/52/5/6</b> 7/6/5801		ev ivi	

Post Direct Filing through September 30, 2008 Adjustments for Depreciation Reserve

iklās vēj Vējjasaijeni Vējanijen	Assamulated Doorsalation Resolve LASINSMENE Responding	Arieodisi Number		i ( <u>5</u> . Julia Julianianan Julia (kumana) Zadusinana
1	Boller Plant Hawthorn SiRebuild As 1988  1. To increase reserve based upon KCPL receipt of settlements and warranties. (Hyneman)	23/2/030	\$2,800,000 \$2,800,000	\$0
1:-76	Access: Elect: Equip Hawthorn 5  1. To increase reserve based on KCPL receipt of settlements and warranties. (Hyneman)	345040	\$6,465,985	\$0 \$0
	Reg Plant Addi Amor.  1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2006-0314 and ER-2007- 0291 identified In the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)	299 joo	-\$45,981,227	\$0 \$0

Accounting Schedule: 7 Sponsor: Karen Herrington Page: 1 of 1

#### Kansas City Power Light Case No. ER-2009-0089 Test Year 2007 Post Direct Filing through September 30, 2008 Cash Working Capital

	7	i katika	Revance	S L Simusti	Total Land	ia la la la la la la la la la la la la la	3W6-72-1
	<u>(Certanioneses</u>	AdMandisch	(kilê	פֿוָה (ר	6.0	(Co)(E)(-(C)	
							San Control and Co
1	OPERATION AND MAINT. EXPENSE		Ì	1		1.	
2	Payroll Expense	\$50,796,079	29.03	13.85	15.18	0.041578	\$2,111,999
3 4	Federal, State & City Income Tax Withheld	\$13,119,058	29.03	13.63	15.40	0.042192	\$553,519
5	Other Employee Withholdings	\$11,079,921	29.03	13.63	15.40	0.042192	\$467,484
5 6	FICA Taxes Withheld-Employee	\$6,648,614	29.03	13.77	15.26	0.041808	\$277,965
7	Wolf Creek Oper Exp & Fuel	\$10,932,270	29.03	13.81	15.22	0.041699	\$455,865
8	Wolf Creek Fuel Outage Accrual	\$0	29.03	27.01	2.02	0.005534	\$0
9	Wif Crk Nucl Prod Excid Fuel & Pay Accrued Vacation	\$13,465,337	29.03	13.81	15.22	0.041699	\$561,491
10	Fuel- Coal	\$5,392,891	29.03	344.83	-315.80	-0.865205	-\$4,665,956
11	Fuel - Purchased Gas	\$76,996,303	29.03	20.88	8.15	0.022331	\$1,719,404
12	Fuel - Purchased Gas	\$14,765,368	29.03	28.62	0.41	0.001123	\$16,582
13	Purchased Power	\$9,253,220	29.03	8.50	20.53	0.056247	\$520,466
14	Injuries and Damages	\$24,220,105	29.03	30.72	-1.69	-0.004630	-\$112,139
15	Pensions	\$3,284,485	29.03	185.00	-155.97	-0.427315	-\$1,403,510
16	OPEB's	\$19,059,886	29.03	51.74	-22.71	-0.062219	-\$1,185,887
17	Cash Vouchers	\$4,550,695	29.03	178.44	-149.41	-0.409342	-\$1,862,791
18	TOTAL OPERATION AND MAINT. EXPENSE	\$111,258,774	29.03	30.00	-0.97	-0.002658	-\$295,726
	TOTAL OF LIGHTON AND MAINT. EXPENSE	\$374,823,006	i	ł	ļ		-\$2,841,234
19	TAXES	1		1			
20	FICA - Employer Portion	\$6,648,614	29.03	13.77	15.26	0.044000	<b>***</b>
21	Federal/State Unemployment Taxes	\$325,926	29.03	71.00	-41.97	0.041808	\$277,965
22	MO Gross Receipts Taxes- 6%	\$27,398,544	11.82	71.61	-59.79	-0.114986	-\$37,477
23	MO Gross Receipts Taxes- 4%	\$10,569,280	11.82	41.64	-39.79	-0.163808	-\$4,488,101
24	MO Gross Receipts Taxes- Other Cities	\$6,234,088	11.82	42.34	-29.62 -30.52	-0.081699 -0.083616	-\$863,500
25	Corporate Franchise	\$0	11.82	-77.50	89.32	0.244712	-\$521,270
26	Property Tax	\$33,110,309	11.82	208.84	-197.02	-0.539781	\$0 \$17.070.040
27	TOTAL TAXES	\$84,286,761	11.02	200.04	-137.02	-0.559761	<u>-\$17,872,316</u> -\$23,504,699
		, , , , , , , , , , , , , , , , , , , ,					-923,304,099
28	OTHER EXPENSES	J					
29	Use Taxes	\$895,788	11.82	22.00	-10.18	-0.027890	-\$24,984
30	Sales Taxes	\$16,437,890	11.82	22.00	-10.18	-0.027890	-\$458,453
31	TOTAL OTHER EXPENSES	\$17,333,678				510211000	-\$483.437
					٠,		*********
	CWERTODBERORERATEDASEOFESIS						26.829.370
33	TAX OFFSET FROM RATE BASE		i				
	Federal Tax Offset						
	State Tax Offset	\$39,785,292	29.03	45.63	-16.60	-0.045479	-\$1,809,395
	City Tax Offset	\$7,235,013	34.17	74.01	-39.84	-0.109151	-\$789,709
	Interest Expense Offset	\$887,512	34.17	137.54	-103.37	-0.283205	-\$251,348
38	TOTAL OFFSET FROM RATE BASE	\$38,290,599	29.03	86.55	-57.52	-0.157589	-\$6,034,177
30	I OTAL OFFSET FROM KATE BASE	\$86,198,416		- 1		Г	-\$8,884,629
	TOTAL CASE WORKING CAOUTA EDEANINESS				AND DESCRIPTION OF THE		
E BOOK BURNEY	iotal sashworking capital required						### 1577 Ha (1999)

Accounting Schedule: 8 Sponsor: Karen Herrington Page: 1 of 1

			,																											5890 292	-\$5,193,630	<b>\$</b>	<b>S S</b>	2 5	\$100,898,659	\$2,193,759	\$574,187	\$2,665,351	010,8914	2
							1																							\$2,001.905	\$285,689	8 8	2 5	2 5	\$3,012,292	\$5,148,522	\$2,763,329	\$3,366,927	2 5	•
property of the calculation of t	\$587,158,677	\$587,158,677		\$6,036,134	\$13,774,500	\$132,538		266,592	186,5016-	R 58	3	\$1,637,412	<b>\$</b>	\$1,076,963	<b>3</b>	-\$120,463	\$278,183	20	\$22,226	64,655	\$5,010,300	\$231,556	\$	\$160,337	\$86,806,230	Series Series				\$2,892,197	-\$4,907,941	<b>S</b> S	2 S	3 23	\$103,910,951	\$7,342,281	\$3,337,516	\$6,032,278	010,0014	3
	-\$8,812,693	-\$8,812,693		20	-\$13,976,466	-\$1,020,532	100	070'1.00'+c¢-		3 3	. S	\$2,388	<u>s</u>	\$119,548	8	S 1	22	05	<b>S</b>	3 5	3 5	0\$	<u>\$</u>	05 202 023	8/8/86/4204-	**************************************	<del></del>			90	<b>S</b>	 G: 5	9 9		03	94	<b>S</b> (	Z 5	- S	-
n indition (E	100.0000%	0.0000%		53.8700%	56.6400%	56.6400%	20 040000	56.6400%	0.0000%	0.0000%	0.0000%	100.000%	%00000	100.000%	0.0000%	53,3521%	700.0000 0.0000	0.0000%	53.8700%	53.3521%	53.8700%	100.000%	%00000	53.3521%						53.8700%	56.6400%	56.5400%	0.0000%	56.6400%	26.6400%	53.8700%	53.8700%	53.8700%	53.8700%	•
(5.5)	\$595,971,370	\$445,532,333		\$11,205,000	\$48,995,350	\$1,035,787	COC 202 700	-5183 600	\$180,452	\$2,360,599	\$1,429,265	\$1,635,024	\$1,125,839	\$957,415	\$515,994	-\$225,789	\$2/8,183	\$230,114	947,738	\$1,893,769	\$10.134.383	\$231,556	\$88,152	\$300,627	670,130,020	C 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				\$5,368,844	-\$8,665,151	2 2	\$146,737	2	\$183,458,600	\$13,629,630	\$6,195,500	\$311.884	25	•
Minister, Ministering					_												-													-\$335,602	-\$8,665,151	-\$192.252	0\$	8	0\$	\$427,806	\$444,356	9	- S	•
	Rev-2	Rev-3		Rev-6	Rev-7	Rev-9	Rove 11	Rev-12	Rev-13	Rev-14	Rev-15	Rev-16	Rev-17	Kev-18	Rev-13	Dov. 24	Dav. 22	Pov-23	Dov-24	Rev-25	Rev-26	Rev-27	Rev-28	Rev-29						7	in τ	8 1	Ш	÷	÷ ;	<u>د</u> و	7 2	4	5	
Not Labor																								•						\$2,310,184	<u>s</u> :	\$192,252	\$146,737	<b>9</b>	\$178,140,287	\$4,472,321	\$1,065,675	\$311,881	20	
										•								_							- 1	1.8				\$3,394,262	8.5	3 8	9	<b>9</b>	\$5,318,313	\$6,729,403	\$5.708.680	9	- S	
	\$595,971,370	\$1,041,503,703		\$11,205,000	\$2,035,787	\$183,600	\$96.382.798	-\$183,600	\$180,452	\$2,360,599	\$1,429,265	\$1,635,024	858,021,14	4545 DOA	-8225 789	\$278 183	\$230,114	\$41.258	\$6.786	\$1,893,769	\$10,134,383	\$231,556	\$88,152	\$261,195,523		A1.292,699,7262				\$5,704,446	2 5	\$192,252	\$146,737	<b>\$</b>	\$183,458,600	\$5,751,144	\$10,656,427	\$311,881	<u>\$</u>	
Rev-1 RETAIL RATE REVENUE	Retail Rate Revenue Missouri as booked	Notal Nate Nevellus Namas as Doored TOTAL RETAIL RATE REVENUE	OTHER OPERATING REVENUES	Firm Bulk Sales (Capacity & Fixed)	Other Misc. Revenues and Adjustments	Bulk Sales Reclassified as Trans Rev	Non-Firm Sales (Cost of Sales)	Rev. On Transmission for KCPL	Resales-Private Utilities	Resales-Cooperatives	Kesales-Municipalities	Other-Oper Rev- Forfelted Discounts - MO Only Other-Oper Boy Eorfelted Discounts - MS Only	Other Oper Revenues-Miscl Service - MC Ook	Other Oper Revenues-Miscl Service - KS Onto	Other Oper Revenues-Misc. Services - DIST	Rent From Electric Property - MO	Rent From Electric Property - KS	Rent From Electric Property - Allocated PROD	Rent From Electric Property - Allocated TRANS	Rent From Electric Property - Allocated DIST	Transmission For Others	Other Electric Revenues - MO	Other Electric Revenues - AS Other Electric Revenues - Allocated DIST	TOTAL OTHER OPERATING REVENUES	the state of the s	Revales and Lotal operating revenues and the lateral control of the	POWER PRODUCTION EXPENSES	STEAM POWER GENERATION	OPERATION & MAINTENANCE EXPENSE	Prod Stm Oper- Supry & Engineering	Fuel Exp-Coal Blended Burn	100% MO STB- (Surface Trsp Bound)	100%-KS-STB	Fuel Exp. Coal Inv AdjOrigin	Fuel Expense 2	Steam Oper Electric Expense	Miscl Other Power Expenses	Steam Oper Expense	Allowances	
esiments and				447.000		447.000 E					450.004								454.000 F			456.000			The state of the s	CONTRACTOR OF THE PERSON OF TH	_		;	500.000	501.001	501.000	501.000	501.009	502.000	505.000	506.000	507.000	209,000	
Rev-1	Rev-2	Rev 4	Rev-5	Rev-6	Rev-8	Rev-9	Rev-10	Rev-12	Rev-13	Rev-14	Rev-15	Rev-17	Rev-18	Rev-19	Rev-20	Rev-21	Rev-22	Rev-23	Rev-24	Rev-25	Rev-26	Rev-27	Rev-29	Rev-30	Contraction of the second	1Kev 31	-	2	m ·	4 4	, φ			» ş				; ≱:		·W-

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\$428.645	\$15.457 555	CC S	\$44.921	\$32,482	505 503	200,200,200	738 7753	\$35,657	\$341,728	\$16,954	\$772,206	\$16,735,809		\$20,233,623	\$4,604,614	8 8	\$106,114	\$601,614	\$25,545,965	\$185,254,214			£322 456	\$1,478,927	\$27,938	\$116,362	\$01¢	\$689.841	\$1,344,110	\$1,551,425	\$11,767,461	\$2,057	\$26,519	\$89,758	\$803,230	\$36,573	004/00
\$486,274	\$66.981	05	\$327,509	\$63,370	5044 134	† · · · · · · · · · · · · · · · · · · ·	\$16.549	242.694	\$87,425	\$22.112	9138,780	\$1,082,914		20	<del>-</del>	3 5	\$1,081,299	\$2,683,962	\$3,765,261	\$47,988,881			\$829.293	\$296,230	\$67,213	\$34,903	8000	\$740.125	<b>\$</b>	05	2/0,868,072	\$44	86\$	\$204,585	\$22,412	\$1,827	2
\$914,919	\$15.524.536	05	\$372,430	\$95,852	\$16,907,737		\$394.416	\$48,351	\$429,153	\$39,066	9310,366	\$17,818,723		\$20,233,623	\$4,604,614	2 5	\$1,187,413	\$3,285,576	\$23,11,226	\$233,243,095			\$1.151.749	\$1,775,157	\$95,151	\$151,265	\$6.236.299	\$1,429,966	\$1,344,110	\$1.551,425	600,007,014	\$2,101	\$26,617	\$294,343	\$825,642	538,400	200,000
S	95	9	<u>S</u>	<b>S</b>	08	}	9	200	95	8	0.0	0\$		<b>S</b>	2 S	9 6		8 8	D#	\$314,116			- OS	<b>Q</b>	<u></u>	 2 S	3 8	- - - - -	0\$	2 8	3	0\$	<b>S</b>	<b>\$</b> :	g 5	3 5	-
53.8700%	56.6400%	56.6400%	53.8700%	53.8700%	23.8700%		54.3690%	54.3690%	54.3690%	54.3690%				56.6400%	53.8700%	56,6400%	56.6400%	58.6400%					53.8700%	53.8700%	53.8700%	53.8700%	53.8700%	53.8700%	53.8700%	- %00/8.cc	-	63.8700%	63.8700%	53.8700%	53.8700%	53.8700%	53 B700%
\$1,698,382	\$27,409,138	<b>\$</b>	\$691,349	\$177,932	\$29,976,801		\$725,443	\$88,932	\$789,335	577,854	and only	\$31,652,365		\$35,723,204	199'/96'88	3 3	\$2,096,422	\$5,800,806	500'00'170¢	\$420,675,218			\$2,138,014	\$3,295,260	\$176,631	\$763	\$11,576,571	\$2,654,476	\$2,495,100	426.407 EEE		\$3,900	\$49,409	\$546,396	91,532,656	-\$6.405	\$206,086
\$78,195	-\$12,247,906	<b>\$</b>	\$52,665	\$10,190	-\$12,106,856		-\$174,362	\$28,383	\$292,583	\$17,716		-\$11,942,536		-\$56,619,953	05	8	\$13,169	-\$56.341.076	a tota actions	-\$70,581,784		·	\$15,602	\$47,927	\$10,874	92,04	25	\$118,744	S 5	C100 844		\$3,816	\$39,878	-\$6,255	\$67.059	-\$6,405	5
-22 -22	E-56	E-57		8 6 6 6 6 6	}		E-63	E-64	8 3	8				5-7	E-72	E-73	E-74	e C			-		E-80	₩.	7 E	щ 8	E-85	98-H	₩ 89 47	8		۳. ۲	H 1	20 0	-95	8 8	E-97
707,0574	\$39,549,031	S	\$83,387	\$60,297	\$40,488,417		\$872,004	\$39,224	\$349,881	\$1.278.099		\$41,766,516		\$92,343,157	50	95	\$339,554	\$102.437.302	000 000	\$410,521,793			\$717,150	\$2,745,362	\$21,862	\$192	\$11,576,571	\$1,280,567	\$2,495,100	\$21.962.752	•	\$10	\$9,366	\$200,870 C4 244 455	\$1.129	0\$	\$206.086
204,450	\$108,013	05	\$555,297	\$107,445	\$1,595,240		\$27,801	\$21,325	\$146,871	\$233.145		\$1,828,385		S	S	<b>S</b>	\$1,743,699	\$6,071,847	600 725 200	\$80,735,209			\$1,405,262	\$501,971	\$59,145	\$521	9\$	\$1,254,165	B 5	\$3,334,959		\$74	\$165 \$348 878	837 978	\$3,096	20	98
/91,020,16	\$39,657,044	9	\$638,684	24/'/914	\$42,083,657		\$899,805	\$60,549	\$496,752	\$1,511,244	700	\$43,594,901		\$92,343,157	95	2	\$2,083,253	\$108,509,149	6404 267 000	200,762,1844	-		\$2,122,412	\$3,247,333 646# 7K7	\$275,151	\$713	\$11,576,571	\$2,534,732	\$2,485,100	\$25,297,711		\$84	\$552,654	51.379.433	\$4,225	0\$	\$206,086
Other Dur Oper Suprement	Crief Pwr Oper- Fuel Expense	Fuel Off-System Other Production	Miss Other Dense Consession Exp	Other Generation Rents	TOTAL OPERATION - OP	MAINTANENCE - OP	Oth Maint-Supr Eng. Struct Gen & Misc.	Other Gen Maint of Structures	Other Gen Maint Nieci Other Gen Dit	TOTAL MAINTANENCE - OP	TOTAL OTUED DOWIED CENEDATION	CONTRACTOR OF THE PROPERTY OF	OTHER POWER SUPPLY EXPENSES	Purchased Power-Energy Purchased Power-Capacity (Demand)	Purchased Power for Resale to Others	Purchase Power Off-System WAPA	System Control and Load Dispatch Other Expenses	TOTAL OTHER POWER EXPENSES	TOTAL POWER PRODICTION EXPENSES	CONTRACTOR EXTENSES	TRANSMISSION EXPENSES	OPERATION - TRANSMISSION EXP.	Trans Oper Supry and Engrg	Trans Oper- Load Dispatch Trans Oper- Station Expenses	Trans Oper-OH Line Expense	Trans Oper-Underground Line Expense	Trans of Electricity by Others	Misci. Iransmission Expense	Regional Transm Oper	TOTAL OPERATION - TRANSMISSION EXP.	MAINTENANCE - TRANSMISSION EXP.	Trans Maintenance of Structures	Trans Maintenance of Station Equipment	Trans Maintenance of Overhead Lines	Trans Maintenance of Underground Lines	Trans Maintenanceof Miscl. Trans Plant	I ransmission Mice-Comp
547.000	247.000	247.030	240.000	550.000			551,000	000.255	554.000				100	555.002	555.030	555.035	557.000						560.000	562.000	563.000	564.000	565,000	565.000	575.000		000	569.000	670.000	571,000	572.000	573.000	000.970
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Sponsor: Bret Prenger Page: 3 of 6

\$42,833,467	417,000,10		-	\$146,953	506,0016	242,24	4355,334	\$873,620	\$3,491	\$102,116	5420,838	181,659,24	\$4,553,787		:	\$21,416	\$103,736	\$6,007,93	200' 100'00	\$3.100.000	\$690,279	<b>2</b>	\$263,152	\$276,130	\$10,011	\$11,071,470	C4E 69E 9E7	107'070'010		\$1,564,297	\$7,457,777	\$4,447,834	05	\$3,221	\$10,474,299		\$0	\$587,157	0\$	\$1,971,735	202,1464-	OS CONTRACT	67 679
\$2.197.038			64 000 000	47,003,830 4564 524	100,000	443,313	204,0,404	\$539,224	\$9,641	\$626,729	\$270,388	100'407'76	\$6,143,652		1,00	594,743	\$30,124 £344 203	\$1.535.365	OS CONTRACTOR	25	\$870,894	95	\$716,937	\$30,764	\$316.418	\$4,287,102	£10 430 754	to riontion		\$26,495	\$351,988	200,177,128	3	200	\$4,025,571		S,	\$365,986		8 8	2 5	S	5
\$15,030,205			£4 240 042	\$717.434	638 663	\$4 330 BD3	64 242 044	412,044	\$13,132	\$7.26,840	9091,026	627 000	\$10,697,439		0440	\$110,133	\$697 165	\$7.543.297	0\$	\$3,100,000	\$1,561,173	2	\$980,089	\$430.576	\$420.737	\$15,358,572	\$26.056.044			\$1,590,792	\$6.448.257	\$4,447,834	<b>S</b>	\$3,221	\$14,499,870		<b>\$</b>	\$953,143	64 074 726	\$1,971,735	\$306,395	2	C7 940
(HromMejrische)			Ş	S	- S	- S		3 5	2		3 5	S 5	0\$		S	2	8 8	9	9	\$3,100,000	0\$	2	S S		80	\$3,100,000	\$3.100.000			2 5	\$487.808	\$4,447,834	<b>S</b>	0\$	\$4,935,642		<u>Ş</u>	\$130,848	\$0	05.00,000	3	2	5
			54.7100%	53.3521%	58.5168%	54,6531%	49.4087%	22.8186%	54 9103%	74 7846%	54.7400%	53.3521%			64 2440%	49.8601%	58.5168%	54.6531%	100.0000%	100.0000%	49.4087%	100.000%	22.813%	54.9103%	61.3119%		<u> </u>		704,004,03	53 1997%	53.1997%	100.0000%	%000000	53.1997%			53.1987%	53.1897%	100.000%	53.1997%	53.2006%	100.000%	53.1997%
\$27,900,881			\$2,227,826	\$1,344,717	\$48.981	\$2,435,000	\$2.454.718	\$57,550	\$1.327.337	\$964.062	\$8.627,412	\$65,586	\$19,553,189		\$189 455	\$285.764	\$1,191,394	\$13,802,139	<b>9</b>	<b>S</b>	\$3,159,712	64 004 264	\$1,667,364	\$784,144	\$686,224	\$23,388,067	\$42,941,256		£2 000 220	53 777 776	\$11,203,915	90	0\$	\$6,055	d/n'//n'/14		20	9/9'C#C'L*	5356.632	-5641,455	\$575,924	\$0	\$14,924
\$451,160			\$188,239	\$89,131	\$3,864	\$151,149	\$58.142	\$3.578	\$96.667	\$31.979	-\$513,638	20	\$108,901		\$25,305	\$20,250	\$266,274	\$920,516	-\$380,167	\$	\$350,522	£440 484	-\$4.454	\$86,252	-\$211,928	\$1,212,756	\$1,321,657		42 802 706	\$90.769	\$758,739	\$	9 i	50 742 244	\$174774		040 040	640,624	9 9	-\$641,455	-\$955,316	<u></u>	20
			E-102	E-103	-15 -12	E-105	E-106	E-107	E-108	E-109	E-110	E-111			E-114	E-115	E-116	E-117	F-148	F-13	120	12.	121	E-124	E-125		<u>.                                    </u>		F.12	5 2 3	E-131	E-132	т. 133	-1 -1		100	2 2	2 2	545	14	E-142	F-153	44
\$23,726,773			\$249,629	\$292,216	\$5,713	\$650,163	\$1,768,150	\$15,301	\$185,968	\$586,439	\$5,351,870	\$65,586	\$9,171,035	-	\$22.710	\$194,426	\$438,199	\$10,310,237	\$380,167	0\$	\$7,195,828	5415.416	\$1,248,248	\$177,869	\$425,775	\$14,808,872	\$23,979,907		\$52.076	\$2,740,197	\$4,532,495	95	8 5	\$5,055 \$7,330,823	2000000110	Ş	\$08 418	S.	\$356,632	<b>S</b>	\$1,531,240	<b>S</b>	\$14,924
\$3,722,948		•	\$1,789,958	\$963,370	\$39,604	\$1,633,688	\$628,426	\$38,671	\$1,044,712	\$345,644	\$3,789,180	\$	\$10,273,253		\$141,440	\$71,088	\$486,921	\$2,571,386		05 25	\$35,5T0,T4	\$1.125.765	\$364,077	\$520,023	\$472,375	57,366,439	\$17,639,692	-	\$45,446	\$946,810	\$5,912,681	8	2 8	\$6.904 937	2012	5	\$627.609	0\$	- S	<b>S</b>	8	S 2	1 04
\$27,449,721		-	\$2,039,587	\$1,255,586	\$45,317	\$2,283,851	\$2,396,578	\$53,972	\$1,230,680	\$932,083	\$8,141,050	\$65,586	\$19,444,288		\$164,150	\$265,514	\$925,120	\$12,881,623	\$380,167	200 400	50.00	\$1,541,180	\$1,612,325	\$697,892	256,150	L16,671,224	\$41,619,599		\$97,522	\$3,687,007	\$10,445,176	S :	\$6.05F	\$14.235.760		OS	\$1.516.027	8	\$366,632	<b>S</b>	\$1,631,240	200	\$14,924
TOTAL TRANSMISSION EXPENSES	DISTRIBUTION EXPENSES	OPERATION - DIST. EXPENSES	Distrb Oper - Supr & Engineering	District Oper - Load Dispatching	District Oper - Station Expense	District Oper OH Line Expense	District Oper UG Line Expense	Distro Oper Street Light & Signal Expense	Distrib Oper Meter Expense	Distrb Oper Customer Install Expense	Distr Oper Misc Distr Expense	Distr Operations Rents	IOIAL OPERATION - DIST. EXPENSES	MAINTENANCE - DISTRIB, EXPENSES	Distrb Maint-Supry & Engineering	Distrib Maint-Structures	Discrete Maint-Station Equipment	Dist Mac Ou lines 400% MO	Dist Mice OH Lines Von Marry 1908, 180	Distrib Maint-Maint IIndernard Lines	Dist Mtce UG Lines 100% MO	Distrib Maint-Maint Line Transformer	Distrib Maint-Maint St Lights/Signal	Distrib Maint-Maint of Meters	COTAL MAINTENANCE DISTRIB EXPENSES	CONTRIBUTE ENGINEER - DISTRIB. EAFENSES	TOTAL DISTRIBUTION EXPENSES	CUSTOMER ACCOUNTS EXPENSE	Cst Acct-Supry Mtr Read Clct Miscl	Cust Accts Meter Reading Expense	Customer Accts Records and Collection	Uncollectible Accounts-wC 100%	Misci. Customer Accts Expense	TOTAL CUSTOMER ACCOUNTS EXPENSE		CUSTOMER SERVICE & INFO. EXP. Cst Service Suprv	Cst Assistance Expense-100% MO	Cust Asst Exp-100% KS	Amort of Deferred DSM 100% MO	Public Information	Information and instruction Ads	Misc Customer Accounts and Info Evn	T
<u>.</u>	SIO			000.186							288.000		-				292,000							597.000		•	<b>1</b> 01	SNO			903.000 Cust			TOT						908.000 Publ		_	
66	100	101	707	§ 5	<u> </u>	5 5	2 5	20.	108	60.	2 7	- ;	7	113	114	0 T	5 5	14	119	120	121	122	123	124 25	126	ì	127	128	129	8 3	131	133	134	135	ç	Sch	ne ទូ	් දි	լլ 1	€ 5	ا' غ	Ь, 4	V

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Sponsor: Bret Prenger
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986 <b>\$2,531,97</b> 5			50 \$1.703		467 \$87,473	_		937 C2AD 20E	-		20 20		-\$356,6	\$0 \$0			\$0 \$1,332,674		457 \$35,236,707	20 20	S0 \$426.876		0\$	\$0 \$855,263	595 \$916,591		root	0\$	100 \$12,531			86 88.892	\$3,4		_		02 \$3,486,352	
\$365,986		\$0	200	\$59,984	\$413,467			\$18.752 937	\$6,327			į	-\$536,525	5	•			\$478,267	\$91,457						\$932,595	\$0	n d		\$86,400	£16 200	•	\$123,586	\$367,263	\$6,807	\$1,914,898	\$22,290,117	\$431.102	\$431,1
\$2,897,961		\$00000000000000000000000000000000000000	\$1,703	\$60,219	\$500,940			\$48.993.322	\$2,244,081	0\$	05	-\$161,779	/9L'569¢-	\$4.935.569	\$863,678	0\$	\$1,332,674	\$5,654,391	\$35,328,164	2 5	\$426.876	0\$	0\$	\$420,000	\$1,849,186	\$0		04	\$98,931	\$25.363	OS.	\$132,478	\$3,767,405	\$3,868,215	-\$758.968	\$78,677,470	53.917.454	\$3,917,454
\$1,745,951		<b>\$</b> 5	<b>S</b>	9	<u>s</u>			-08	2	0\$	8 8	G 6	2 5	3	\$78,846	O\$	<b>%</b>	<b>3</b>	2 2	2 2	3	<b>\$</b>	<u> </u>	3	\$275,696	S 5	2 8	3	0\$	S	8	8	2	<u> </u>	22	\$504,04Z	05	9
		53.1997%	53.2006%	63.2006%				55.1902%	57.4321%	100.000%	0.0000%	100.0000%	0.0000	57.4321%	100.000%	%000000	54.3543%	55.1902%	35.1902% 400.000.00	53.8700%	56.6400%	0.0000%	0.0000%		100.0000%	56.6400%	700000	***************************************	56.6400%	100.0000%	54.6590%	63.2006%	57.4321%	57.4321%	33.4500%	i i	24.3543%	
\$1,851,701		\$825.226	\$3,202	\$113,192	\$941,620			\$34,414,302	\$3,907,384	0\$	\$582,835	41 555 170	80	\$8,593,747	\$784,832	\$285,860	\$2,451,828	\$10,245,281	799'LLN'50¢	98	\$753,666	0\$	\$570,909	2000	\$1,573,490	\$1,158,995 \$204.428	CE4 840	2	\$174,667	\$25,363	<b>S</b>	\$249,017	\$6,559,755	\$8,735,284	644 020 444	101/200/1119	67 207 250	903,102,14
-\$1,567,122		\$0 \$58,278	95	\$28,696	\$86,974			\$5,426,126	-\$931,213	8 8	06 779	-581.804	95	-\$413,219	\$385,000	\$264,183	-\$119,955	51,979,611	\$3,132,116	S	\$24,736	<b>S</b>	\$39.878		\$81,665	\$7,575	Ş	;	\$13,358	\$1,427	\$	-\$341,272	-\$427,843	-\$513,065	SE 724 740	600	\$811 992	76611.00
	!		E-149	E-150				E-154	- 155 156	-106	1.58	F-159	E-160	E-161	E-162	E-163	E-164	7 4 5 4	F-167	E-168	E-169	E 120	E-172		E-173	E-175	E-176		E-177	E-178	E-179	-180 180	197	7 187	3	186	} }	
\$2,791,214		\$160,781	\$3,202	-518,365	9140,616			-\$2,015,160	\$4,828,525	\$0 6883 838	50	-\$620.980	20	\$9,005,678	\$399,832	\$21,677	52,5/1,783	\$60,474,970	20	S	\$728,931	\$0	\$895,141		\$640,895	\$117,925	\$51,510		\$22,124	\$9,064	8	\$378,329	\$6,404,122	-53.067.967	\$97.465,779	\$6.674.594	\$5.671.584	
\$627,609	•	\$606,167	\$ \$0	\$102,861	970'00'0			\$31,003,326	\$10,052	Q \$	8 8	-\$862,386	25	\$1,288	25	8 8	200 605	\$151.201	9	95	<b>S</b>	2 5	9 %		\$850,930	\$78,928	20\$		\$139,185	\$14,872	0\$	\$211,960	\$583,476	\$3,268,880	\$36,855,632	\$723.682	\$723,682	!
\$3,418,823	ş	\$766,948	\$3,202	\$04,436 \$85,4 6.46				\$28,988,176	74,838,577	\$582.836	98	-\$1,473,366	\$	\$9,006,968	\$399,832	\$21,677	58.75K R70	\$60.859.546	0\$	\$	\$728,931	\$470 909	\$895,141	707	\$1,491,820	\$196,853	\$51,510		\$161,309	\$23,936	0\$	\$590,289	\$6,567,588	\$210,923	\$134,321,411	\$6,395.266	\$6,395,266	
TOTAL CUSTOMER SERVICE & INFO. EXP.	SALES EXPENSES Sales Supervision	Sales Demonstration and Selling	Misc. Sales Expense	TOTAL SALES EXPENSES		AUMIN. & GENERAL EXPENSES	OPERATION- ADMIN. & GENERAL EXP.	Aurille & Gent-Administrative Salaries A & G Off Supply, Allocated	A & G Off Supply- 100% MO	A & G Off Supply- 100% KS	Employee Travel Benefits	Admin Expense Transfer Credit	Admin Expense Trans, Credit	Outside Services Employed-Allocated	Outside Services, 100% KS	Property insurance	Injuries and Damages	Employee Pensions and Benefits	Merger Synergies MO 100%	Franchise Requirements	Reg Comm Exp-PERC Assessment Dear Comm Exp. 4009, Minchests	Reg Comm Exp- KCC Assessment 100% to KS	Reg Comm Exp- MPSC Assessment 100% to MO	Red Comm Fyn. Ma Branading 4009/ 45 MO	Reg Comm Exp- Ks Proceeding 100% to Ks	Reg Comm Exp - FERC Proceedings - Allocated	Reg Comm Exp. FERC Proceedings 100% to	FERC	Regulatory Comm Exp Misc Regulatory Filings	Load Research Expenses- 100% to Missouri	General Advertising Exposes	Miscl. General Expense	Admin & General Expense-Rents	Transportation Expense	TOTAL OPERATION- ADMIN. & GENERAL EXP.	MAINT., ADMIN. & GENERAL EXP. Maint. Of General Plant	TOTAL MAINT., ADMIN. & GENERAL EXP.	
-	911.000	912.000		•		4	000 000	921,000	921.000	921.000	921.000	922.000	922.001	923.000	923.000	924.000	925,000	926.000	926.010	927.000	928.003	928.002	928.001	928.011	928.012	928.020	928.023	000	920.000	928.003	930.100	930.200	931,000	933.000		935.000		
<del>2</del>	8 4 7 4	448 64	<u>\$</u>	151	163	761	153	5 5	156	157	128	129	9 5	£ 6	163	164	165	166	167	168	120	Ę	172	17.3	174	175	176	1	3	178	8 9	78	182	183	ر 4	nje ។ និនិ	14 87	<b>31</b> A

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Sponsor: Bret Prenger
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	Eine Arcound Unider "Number	Income Description	HI-IO TIPAL TO J. 1881							indications duscribed	Morante value	Tender	(10, 11) (11) (11)
188		TOTAL ADMIN. & GENERAL EXPENSES	\$140,716,677	\$37,579,314	\$103,137,363		\$7,543,732	\$148,260,409		\$354,542	\$82,594,924	\$22,721,219	\$59,873,705
189 190	403.000 403.001	DEPRECIATION EXPENSE Depreclation Expense, Dep. Exp. Other Depreciation	\$140,523,111	See note (1)	See note (1)	п. 190	See note (1)	\$140,523,111	100.0000%	-\$63,491,577	\$77,031,534	See note (1)	See note (1)
192		TOTAL DEPRECIATION EXPENSE	\$140,523,111	0\$	0\$		0\$	\$140,523,111		-\$63,533,014	\$76,990,097	\$0	\$0
193 195 195	404.000 404.000	AMORTIZATION EXPENSE Amortization of Limited Term Plant-Allocated Regulation Plant Credit Rate Amort Kir Regulation Plan Credit Rate Amort Kir Regulation Plan Credit Pate Amortization Mo	\$328,178 \$4,000,000	888	\$328,178	п-194 195	\$301,904	\$630,082	53.8700%	0\$	\$339,425 \$0	05	\$339,425 \$0
197	404.000	Case No. ER-2007-0291 Case No. FR-2007-0299 No ED-2006-0291 No ED-2006-0291	\$21,679,061	G	\$21,679,061	E-196	Q	\$10,723,827 \$21,679,061	100.0000%	G\$ 65	\$10,723,827 \$21,679,061	05 05	\$10,723,827 \$21,679,061
198		TOTAL AMORTIZATION EXPENSE	\$36,731,066	0\$	\$36,731,066		\$301,904	\$37,032,970		0\$	\$32,742,313	\$	\$32,742,313
200 201 202 203	405.000 408.100 408.200 408.300	OTHER OPERATING EXPENSES Amortization of Other Plant Taxes Other Than Income Taxes-Allocated Gross Receipts Tax-100% MO KCMO City, Earning Tax-100% MO	\$9,024,804 \$69,107,563 \$43,435,349	2 2 2 2	\$9,024,804 \$69,107,683 \$43,435,949	E-200 E-201 E-202	\$4,259,017 \$4,742,658	\$13,283,821 \$73,860,221 \$43,435,949	54.3543% 54.3543% 100.0000%	\$0 \$0 -\$43,435,949	\$7,220,328 \$40,140,771 \$0	98 88 88	\$7,220,328 \$40,140,771 \$0
204		TOTAL OTHER OPERATING EXPENSE	\$122,031,132		\$122,031,132	207-5	\$8,538,859	\$130,569,991	%0000001	-\$43,435,949	\$47,361,099	05	\$47,361,099
205		205: 206 NET INCOME BEFORE TAXES \$223,861,689	\$273,861,689		**************************************			\$324,024,095		\$34.906.141	\$142.048.392	2)8 71,885	209(287)988
207 208 209	409.100	INCOME TAXES Current Income Taxes TOTAL INCOME TAXES	\$55,208,542	See note (1)	See note (1)	E-208	See note (1)	\$55,208,542	100.0000%	-\$4,536,257	\$50,672,285	See note (1)	See note (1)
212 212 213 214 215 216	410.100 711.410 711.100 0.000	DEFERRED INCOME TAXES DeFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC Amort of Excess Deferred Income Taxes Amort of Prior Deferred Taxes - tax rate change Amortization CRB. Credit	-\$9,066,697 -\$1,167,051 -\$688,567 -\$3,634,122 -\$194,111 -\$34,432	See note (1)	See note (1)	E-211 E-212 E-213 E-214	See note (1)	\$55,208,542 -\$9,066,697 -\$1,167,051 -\$688,567 -\$194,111	100.0000% 100.0000% 100.0000% 100.0000%	\$4,536,257 \$0 \$0 \$0 \$0	\$50,672,285 -\$9,066,697 -\$1,167,051 -\$1688,567 -\$3,634,122	See note (1)	See note (1)
217		TOTAL DEFERRED INCOME TAXES	-\$14,396,110					-\$14,396,110	***************************************	0\$	\$14,396,110		

EXXID. VEID NET OBERATING INCOME.

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nemiser:			THE PROPERTY OF THE PROPERTY O	node eth Gode	Capor	X SINGING BOOKS	#####IO181##
arever :	RetailiRa(ciRever)(re Miresourian booked		\$0 29		SO SO	1.589126931	131.002
	Remove unbilled revenue from Missouri retail rate revenue (Boateng)		\$0	\$0	\$0	-\$3,712,809	
	2. Remove Gross Receipts Taxes revenue from Missouri retail rate revenue (Boateng)		\$0	\$0	\$0	-\$44,140,975	
	3. Weather/Rate Switch Adjustment (Lakhanpal)		\$0	\$0	\$0	-\$10,321,782	
	4. Billing Adjustments (Lakhanpal)		\$0	\$0	\$0	\$0	
	5. Large Customer Rate Switch Adjustment (Lakhanpal)		\$0	\$0	\$0	\$1,892,222	
	6. Annualize for 2008 rate change (Lakhanpal)		\$0	\$0	\$0	\$36,958,978	
	7. Large Power New Customer Accounts (Lakhanpal)		\$0	\$0	\$0	\$6,255,852	
	8. 365 Days Adjustment (Lakhanpal)		\$0	\$0	\$0	-\$1,418,326	
	9. Growth Adjustment (Boateng)		\$0	\$0	\$0	\$5,674,147	
Bev <i>i</i>	Distriction and a supplier of the supplier of	ZEPACOO.			.Si		14 K 976
	To remove firm bulk sales for agreements with KEMA and MJMEUC expected to terminate with the related energy capacity released for the non-firm off-system sales market and reflected in KCPL's O-S sales model (Harris)		\$0	<b>\$0</b>	\$0	-\$13,976,466	
	No Adjustment		\$0	\$0	\$0	\$0	
Rev B	Other Miss. Revenues and Adjustments / See See See	1442000			<b>3</b> 0 <b>8</b> 2 3 3 3 30	** \$\$1020 (532)	-35.020
	To remove the load regulation demand charges associated with the KEMA bulk firm sales agreement expected to terminate (Harris)		\$0	<b>\$</b> 0	\$0	-\$1,020,532	
roviros	Note: Of Sale Quantities and a second	447,000	<b>5</b> 0	\$ 7	\$0.	\$16.576,809	\$16.576
	To annualize non-firm off-system sales revenue at the     Sth percentile (Harris)		\$0	\$0	\$0	\$16,202,970	
	2. To include off-system sales recorded below-the-line on KCPL's books (Harris)		\$0	\$0	\$0	\$373,839	
	Non-Firmsales (cost or sales). 9k s						
	To remove the cost of non-firm off-system sales (Harris)	NAME OF THE PARTY	\$0	<b>\$</b> 0	\$0 \$0	-\$54,591,217	e de la composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della comp
	2. To Include KCPL Adj. 11 (Hyneman)		\$0	\$0	\$0	\$89,592	
SHOP RES	Other Oper Ray Fordelland Discounts : NO Only 25	enenvara:			\$0 #Y S	\$2(988	
	1. To adjust test year late payment (forfeited discount) (Boateng)		\$0	\$0	\$0	\$117,632	<b>\$2</b>
].	2. To remove the Gross Receipt Taxes from the test year (Boateng)		<b>\$0</b>	\$0	\$0	-\$115,244	
ev-188	Othar Open Bayondee Micclistry ica "MO Only 1881 1881	<b>245</b> 1,001.	\$0.00	<b>50%</b> 51% 57	\$60	<b>41</b> 19-548	

Accounting Schedule: 10 Sponsor: Bret Prenger Page: 1 of 15

// 		Association Number		246 Regionalis	ionto ijo Justini ijos Probijs	Adjustinelji Labo	it offerfaction of section Offerfactions of the Constitution	Gleiche Barcat Spel
	To adjust test year late payment fees (forfelted discount)		\$0	\$0		\$0	\$119,548	
	Desir Sin légis é Supayé Effithice ains 11000.	500.000	<b>4</b> 097.95	\$ (\$ \frac{1}{2} \	\$335,602	\$0.8	A CONTRACT	11249
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$321,915	\$0		\$0·	\$0	
	2. To remove test year one time employee bonus from cost of service. (Majors)		\$0	<b>-\$</b> 657,517		\$0	\$0	
	ingelexpenses a second	50(000	\$504,394	39/00/5/6/	\$16545L			<b>.</b>
	Reverse Journal Entry made to record Hawthorn SCR performance settlement (Hyneman)		\$0	\$502,550		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$504,394	\$0		\$0	<b>\$0</b>	
	4. To adjust Fuel Expense to Staff's annualized level (Harris)		\$0	-\$9,672,095		\$0	\$0	
	190V (Morsus Assurac butop (Bound)	\$501:000		457.717	S402552		Se Garage	
	To remove test year STB amortization (Hyneman)		\$0	-\$192,252		\$0	<b>\$</b> 0	
	scopero/unitions	502 000	200 A 1927 9 O 5 1	¥00,000 s	\$427,906	(j)	K. (2013)	
	To adjust test year payroli to reflect Staff's annualized level. (Majors)		\$827,906	\$0		\$0	\$0	
	<ol><li>To update the costs associated with fly ash sale to reflect a full year under new contract. (Boateng)</li></ol>		\$0	-\$400,000		\$0	\$0	
	Steam Open Blooms Brooms (2000)	505.000	\$21.4 8556		XXXX 2.6		0.00	V. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$444,356	\$0		\$0	\$0	
	Light Other Fower Expenses and the second second second second second second second second second second second	1505/000	\$2 <b>.7.</b> 050/2012		<b>23</b> 521217	2.50		
	To adjust test year payroli to reflect Staff's annualized level. (Majors)		\$541,417	\$0		\$0	\$0	
0 E (684	Beliji Uliu Sugayerani	510 0001		44 45 E E E E	\$849,451	×4.		<i>2</i>
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		<b>\$2</b> 73,776	\$0		\$0	<b>\$</b> 0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		<b>\$0</b>	\$575,675		\$0	\$0	
S E 20.44	Mainferfatice of Structures 2011	611,000	\$88:794	***********	\$492.378		\$0.5	<b>s</b> ń
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$88,794	\$0		\$0	\$0	
	Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$403,584		\$0	\$0	į
# <b>EZE</b> )	Maintenance of Bellet Blank	612.000	\$2775,906		53,623,832		<b>30 30 3</b> 3	30

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1	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$2,572,741		\$0	\$0	
	No Adjustment	1	\$0	<b>\$0</b>		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$775,946	\$0		\$0	\$0	
	1. To include KCPL adjustment 11. (Hyneman)	:	\$0	\$275,145		. \$0	\$0	
\$ 27.50 B	Malmanajisara efemberana	5131000	<b>8</b> 7. aS144 787	4988674	<b>82:</b> \$791,906	97.4		e en
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		<b>\$144,767</b>	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	-\$936,673		\$0	\$0	
\$3.62.63E	រប់ពីរប៉ាចិត្តិច្រើញទី នៅក្នុងក្រុមក្រុ	25/260002	<b>3</b> 200 <b>3</b> 200	£ 300 (51575 ±	- (15 × 15)			<b>3</b> 8. Si
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$4,244	\$0		\$0	\$0	
	2. To include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$51,576		\$0	\$0	
1627	Zouter-entrepolar ampieste	512000	e e e e e e e e e e e e e e e e e e e	200	\$ \$472F0			
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$427,170	\$0		\$0	\$0	
3 <b>6</b> 20 4 4	Brodukulalan askindhala donu arnonso ar	1518.010E	3 × 18 × 18 × 18 1	31,688,210	¥1588 <sup>22</sup> 0	\$0 €		\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust fuel expense to Staff's annualized level (Harris)		\$0	-\$1,588,210		\$0	\$0	
<b>2 5 2 3</b> 5	Produjuelo araktie (Puge Scenisters)	518 000.		E XIVEO	\$ 184.305	\$60.0	\$0084NG	140
	1. To include KCPL Adjustment 11. (Hyneman)		. \$0	-\$181,305		\$0	\$0	
CEO.	200 britisano Water State Control	<b>(6390007</b>	2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		Sa Side (2001			30
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$111,206	\$0		\$0	\$0	
		520000	5 <b>56 14 49</b> 6 V	<b>5</b>	7.3614.490	· 50		320 <b>783</b> 0
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$614,490	\$0		\$0	\$0	
FAE-32/8	Electric Expense 31.32	523,000	<b>3</b> 77,622		¥ 50/, 522	979425 ASO	(17.27.50) Z	10
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$67,522	\$0		\$0	\$0	
52E33E	MIBCENTICLE OF POWEREST PERSON Allocated and his control of the co	324.000	<b>\$1</b> \$00054624.	- 10450 ca	\$1/005.962	<b>200</b> 0	- <b>50%</b>	22050
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,005,962	\$0		\$0	\$0	ĺ

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Logical Constitution Constitution	trescentificsimalticars along the Sucretarians and Sucret	2007 (2000) (2000)	a s Labor SC #	se oni sin sake come sin Adjustini da da da bija Mana sake sake	Sectional ( Sectional) (A collegional) (S Esta)	is Paul Lecturii pa indinajars Adjustania Zijistanjat Rontsho Stophi
	To adjust test year payroll to reflect Staff's annualized level. (Majors)	esep.ueu	\$282,267	\$0	\$0	\$0
13 (\$ (\$ )	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	**J000	\$143,729	\$0 \$0	\$0	\$0 \$0
32242	Exocil Nuclear Main; Main; Reactor Pin  1. To adjust test year payroli to reflect Staff's annualized lavel. (Majors)	25200000	\$146,074	\$0	<b>30 \$0</b>	\$0
	2. To amortize over 5 years the excess over 2007 test year for Wolf Creek outage No. 16 (Hyneman/Herrington)	·	\$0	<b>\$0</b>	\$0	\$314,116
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	533 000	\$131,710	\$0 \$0 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$1	\$0	\$0 \$0
	Ercurrucear Mauric Manne of Miscil Plint 1888  1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$532,006	\$90,974	\$0 \$0	\$0	\$0 *0 ,
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	<b>2546</b> 000	\$78,195	\$0 <b>436</b> 30 \$7784.	\$0	\$0
	6 tue Rwope fue Expans  1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	547/06106	\$10,244	\$0	\$0	\$0
	2. To adjust Fuel Expense to Staff's annualized level (Harris)		\$0	-\$12,258,150	\$0	\$0
	Other: Power Generation Exp.  1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	3548.000°	\$52,665	\$0	\$0	\$0
	Mise Office Power Generation Exp	5549.000	\$10,190	\$0 \$0	\$0 <b>\$0</b>	\$0 \$0
	OffitMath: Subrizence Struct Gente Miss.  1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$\$51:00 <b>0</b>	\$2,637 \$2,637	\$176,999 <b>73,174,36</b> \$0	\$0 \$0	\$0 \$0
	2. To include an annualized amount for O&M Maintenance expense (Herrington)  Ditte: CertMaint(of Structores		\$0	-\$176,999	\$0	\$0

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11 25 11 (a. 17 (a.) 18 (a.)	inome Adjustment Description	eacht. Ethnesi	Francisco Francisco GUERNICO GUERNICO	Trettijdh Gjärkijan Kare Gaj	E Agende fi Agende file Agende file		ori Grafinost diok Obritan Obritan	.16 :1:31:0:11 :0:11:0:11 :0:11:0:11
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,023	\$0		. \$0	\$0	
	2. To include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$26,360		\$0 ·	\$0	
	Gura Jelan Lainko <b>ke</b> lan Dan Kare Kara			N. 1776 (540 S	TV 5072.58	Series on the		
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$13,929	\$0		\$0	\$0	
	To restore to expense the amount of test year Spearville warranty proceeds. (See KCPL Production Maintenance Annualization). (Hyneman)		\$0	\$515,000		\$0	<b>\$0</b> .	
	No Adjustment		\$0	\$0		\$0	\$0	
	4. To include an annualized amount for O&M Maintenance expense (Herrington)		\$0	-\$236,346		.\$0	\$0	
	StackGent (elativises, cuticateans), 25	552000		280 280 27 A170				
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,523	\$0	s albac	\$0 \$0	<b>\$</b> 0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$14,193		\$0	\$0	
W. 257	Chican Contant (Blancon)		Q Section 75 Yes	AGE SESSES	<b>3</b> 6 (1)	en e		
	•	**********					**	
	1. To Include KCPL Adjustment 11. (Hynemán)		\$0	\$2,022,305	ı	\$0	\$0	
	2. To annualize Purchased Power Energy Charges. (Harris)		\$0	-\$59,733,592		\$0	\$0	
	3. To include border customer costs in Purchased Power Energy Charges. (Harris)		\$0	\$1,091,334		\$0	\$0	
	Parichic entra contra contra diversi anno contra di serie				3722303			a saith
	To Annualize Purchased Power Capacity Charges. (Harris)		\$0	-\$144,393		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
3 F 74 A	Svaciji od nasti ni (CES) na prepara i	556,000	1,57,5163,748	S 5220	\$107769	1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1	20024	
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$165,374	\$0		\$0	<b>\$</b> 0	•
	2. To remove cost of discontinued Power Marketing Incentive program from cost of service. (Majors)		\$0	-\$152,205		\$0	\$0	
EVALUE	Cline: Expanses	357 000	SAIDAR .	A SAR	22.54774774		\$0	
	1.Remove Lobbying Expense (DR 247) (Harrison)	entra de la Companya	\$0	-\$385	randradural filologista	\$0	\$0	e von en lande
1		ŕ		·				
	<ol> <li>To adjust test year payroll to reflect Staff's annualized level. (Majors)</li> </ol>		\$410,486	\$0		\$0	\$0	
Y ( <b>F300</b> 3	ran soldesuprand Engra. A state and a second	560.000	37 E 33 ST 17 C	Si 18 569 AS	S 5 602	<b>80%</b>	71 200 II	\$ 30
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$134,171	\$0		\$0	\$0	

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is faxess.	To remove test year one time employee bonus from cost of service. (Majors)  Itans/Ostra-Load sisselich	85675000	\$0	-\$118,569	\$0	\$0
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$47,927	\$0 \$0	\$0	\$0
50 E 9 Z (S	Trans Oper Station Expenses  1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	£562000	\$10,874	\$0 \$0	\$0	. \$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	151552000 1	\$5,647	\$0 \$0	\$0	\$0 \$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	<b>\$6</b> 400 <b>0</b>	\$50 \$50	\$0	\$0	\$0 \$0
	MSC Stransmission Expense  1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	2556 000	\$119,744	\$0 \$0	\$0	<b>\$</b> 0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)  2. Include an annualized amount for O&M Maintenance	568 000	\$7	\$0	\$0	\$0
<b>=</b> \$\$7.	expense (Herrington)	569,000		\$3,809	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors) 2. Include an annualzied amount for O&M Maintenance expense (Herrington)		\$16 \$0	\$0 \$39,862	\$0 } \$0	\$0 \$0
]	To adjust test year payroll to reflect Staff's annualized	\$1720,000	\$33,100	\$0°	<b>\$</b> 0	\$0 \$0
;	level. (Majors) 2. Include an annualized amount for O&M Maintenance expense (Herrington)	ļ	\$0	-\$39,355	\$0	\$0
	To adjust test year payroll to reflect Staff's annualized	#71.000	\$3,626 <b>\$</b> \$3,626	\$1532 <b>2</b> \$0	\$0 \$0	\$0
:	level. (Majors) 2. include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$149,597	\$0	<b>\$</b> 0
E 75.0	Fails Maintenance of Uniterproduct Lines 123	<b>572</b> 000	\$296	##F#\$66763() \ -Z \$67,05	<b>.</b>	3 - 30 1785

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	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$296	\$0	\$0	\$0
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$66,763	\$0	\$0
E 1162	varsilevagingeriingeliensturge	1575,000		C. St. D. O.		
	Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	-\$6,405	\$0	\$0
1402	  atjivOnsa:Susatsakiikatipa	2580 (010	\$ CS64.600 <sup>1</sup>	72.000	700 (5	$C_0$
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$165,608	\$0	\$0	\$0
	2. To remove test year one time employee bonus from cost of service (Majors)		\$0	\$22,631	\$0	\$0
	Printer and American	3681.000	Giéra			
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$89,131	\$0	\$0	<b>.</b> \$0
E-1043	Deur Ogge Stationes (carse	\$582000	i sa kanana		14 - 15 - 15 - 15 - 15 - 15 - 15 - 15 -	70.551/2715
-	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,664	\$0	\$0	\$0
12405	AlSitive for Otherine Excenso	- Karanna	2 E 18 5 149 14		(26 )	
and the second	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$151,149	<b>,</b> \$0	\$0 ·	\$0
CALLA TARRE	Distriction of the expension of the second	584000			20 S	68 Cr
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$58,142	\$0	\$0	\$0
	Billio-opal-licae Con Signal Exponests	upoperano.			MEN MEN TO SERVICE THE THE THE THE THE THE THE THE THE TH	
	To adjust test year payroll to reflect Staff's annualized level. (Majors)	Spoaruur	\$3,578	\$0	\$0	<b>\$</b> 0
ME 108	UISTID OF BUILDING EXPENSE SEC. 2005	585000				<b>2</b>
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$96,657	\$0	\$0	\$0
XE (D9E	   DENTATO PROCESS COME ENTRE   EXPONENT   SECURITION	6587,0004	\$31,979		76 2 150	
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$31,979	\$0	\$0	\$0
Y EXITOR	Dietr (per Mient Distré Expensen 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2	588.000	\$360.765E	##C\$86######## \ \$513;6	38 7 3 5 30 16 36	
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$350,576	\$0	\$0	<b>\$</b> 0 .
	2. To remove test year one time employee bonus from cost of service. (Majors)		\$0	-\$864,214	\$0	\$0

Accounting Schedule: 10 Sponsor: Bret Prenger Page: 7 of 15

Luide	Subviding Addipstment (Fig. ) digitizant	Nomean	Company y Adjusticon cabo	Adjustrien Adjustrien Nonestroe	A. Serije Em (Algestrateur Personal		ind didonet das Zijlijanion del Kiristore	
E has	ing na halawayaya kanabo daga sa sa sa sa sa sa sa sa sa sa sa sa sa	690.000	\$13.086	1. 11. 12. 219	\$ 50.670 (OC			
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$13,086	\$0		\$0	\$0	***********
	2. Include an annualized amount for O&M Maintenance expense		\$0	\$12,219		\$0	\$0	
EATO.	District Walniestrogore	256000	3.176		# U# \$20 250		(	<b>J</b> indes
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$6,577	\$0		\$0	<b>,</b> \$0	720020000
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$13,673		\$0	\$0	
ene.	Profesionation and the second	<b>4</b> 592.000	(45050	SC (CON5014)	5266.274			
	To adjust test year payroll to reflect Staff's annualized level. (Majors)	THE STATE OF	\$45,050	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense		\$0	\$221,224		\$0	\$0	
3697 S	Distriction of Colleges 1888	\$59 <b>3</b> /0000	58024247906X	SSYASYON				
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$237,906	\$0	·	\$0	\$0	annae sea
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$682,610		\$0	\$0	
118		5988000	\$0.5	\$380.167	€ 3-\$380.167			
	To remove amortization of ice storm left in test year (Herrington)		\$0	-\$380,167		\$0	\$0	
46.1	   District constraints whethings the thirty   Sec. 1885	2593.0007					. Ssg000000	20787
	An agreed upon amount between the Company and Staff for Missouri Juris. Vegetation Management, relating to the Commission rules		\$0	\$0		\$0	\$3,100,000	<b>MOSESTA</b>
720 <b>1</b>	OSIGES (albatical) coloro per sun	594 0002	<b>3. 1. \$149.259</b> 0.	1 1 201 253	3 350 522			
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$149,269	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$201,253	İ	\$0	\$0	
122	Distribi Maint-Maint Ising transformer, 2007	595.000	\$\$104,156	\$36,028	\$120.184	3. 3. 3. 3. 3. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	<b>7.6</b> 0	
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$104,156	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$36,028		\$0	<b>\$0</b> .	
	District Maint Maint St. Clarks Standard St. 1997							

Accounting Schedule: 10 Sponsor: Bret Prenger Page: 8 of 15

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	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$33,685	\$0		\$0	\$0	
. '	Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	-\$38,139		\$0	\$0	
	ingusto Acting Leithios Natore	597,000	548 TACE	S (85 (89 )	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		500 S	
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$48,113	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$38,139		\$0	\$0	
SA.	initialismistropulkanolygi.com	\$598.000	3.00	\$25,690°C	\$211.926	\$10.	10	
	Remove local business meals from test year cost of service. (Harrison)		\$0	-\$159,695		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$43,704	\$0		\$0	\$0	
	3. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	-\$95,935		\$0	\$0	
Œ 29		-S04000	. 4257.	£2.088,149	\$2,892,706	So.	- 10 Page 1	
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$4,357	\$0		\$0	\$0	
	2. To include an annualized amount of bank fees in the sale of KCPL's account receivable (Herrington)		\$0	-\$1,123,569		\$0	\$0	
	3. To remove test year one time employee bonus from cost of service. (Majors)		\$0	-\$40,183		\$0	\$0	
	4. To include 2007 bank fees paid by KCREC (Herrington)		\$0	\$4,052,101		\$0	\$0	
1.20	SISTEMATO MONTRO CON ESTADO	2902:000	302,203,907,69		3590769	<b>30 30 3</b> 0 <b>3</b> 0 <b>3</b> 0 <b>3</b> 0 <b>3</b> 0 <b>3</b> 0		
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$90,769	\$0		\$0	\$0	
<b>E</b> ast E	Custome a Salatic activities of the Salatic Sa	<b>205/00</b>	4 <b>4 4 6 6 6 7</b>	\$191,697	25, 58, 25	150	\$\$487.808	1007
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		<b>\$</b> 566,842	\$0		<b>\$0</b>	\$0	
	2. To reflect interest at 8.25% (prime rate 12/31/07 plus 1%) on 13 month average balances of Acct. 235 ending Sept. 2008. MO/KS allocation based on KCPL Adj. 10 (Prenger)		\$0	\$0		\$0	\$487,808	
	To annualize electronic card acceptance fee to reflect     Staff's annualization. (Boateng)		\$0	\$191,897		\$0	<b>\$</b> 0	
E) 32	Discollectible Accounte MC 1003	904,000	* \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	10	3227230	307	5444.04	34447.8
	To adjust bad debt expense to reflect Staff's annualization (Boateng)		· \$0	\$0		\$0	\$4,447,834	

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7.6 E	income/sindered discussion d	/1688/1991 /1888/1991	7.0]primme 31016	ecipteriy (X)[ji:dipented com ( <b>X)</b> [ji:dipented com	diponit 7-aj <u>oloj 1</u> -aj	Tr(mp)	Adjoranici i A. Manusiae	ງທີ່ຊາກາດເ ຂ້າໃດເຄ
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$60,339	\$0		\$0	\$0	
	2. No Adjustment		<b>\$0</b>	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	To remove test year one time employee bonus from cost of service. (Majors)		\$0	-\$30,690		\$0 .	\$0	
	5. To amortize 2006 deferred Advertising Expense per 2007 TrueUp discussions (Hyneman/Prenger)		\$0	\$0		\$0	\$130,848	
<b>\$100</b>	Andth temphatemannamo	\$05000	33. J. W.	4.0	\$6	0 ( 1 ( O )	Signification of C	\$1,615,
	1. To include September 2008 AFUDC rate of return on vintage 1 ER-2006-0314 deferral. (Hyneman)		\$0	\$0		\$0	\$144,141	
	2. To include September 2008 AFUDC rate of return on vintage 2 ER-2007-0291 deferral. (Hyneman)		\$0	<b>\$0</b>		\$0	\$302,519	
	3. To include September 2008 AFUDC rate of return on vintage 3 ER-2009-0089 deferral. (Hyneman)		\$0	\$0		\$0	\$352,814	
	4. To amortize vintage 1 ER-2006-0314 deferral. (Hyneman)		\$0	\$0		\$0	\$239,666	
	5. To amortize vintage 2 ER-2007-0291 deferral. (Hyneman)		\$0	\$0		\$0	\$448,625	
	6. To amortize vintage 3 ER-2009-0089 deferral. (Hyneman)		\$0	\$0		\$0	\$483,970	
	7. To remove test year per books DSM amortization. (Hyneman)		<b>\$0</b>	\$0		\$0	-\$356,632	
部	Eunicition inco	200,000		(i.e.)69(456)	640.456	<b>33</b> 08	Si Si Iv	
	1. To include KCPL adjustment 11. (Hyneman)		\$0	-\$641,455	]	\$0	\$0	
142	Infolmed Offend His inceptor Adm	590e-000		¥7. <b>1965</b> /216 * 3 % &	6956, <b>21</b> 6	2012 3023		
	To transfer Advertising costs to Demand Side     Management (DSM) deferral (Prenger)		\$0	-\$463,150		\$0	\$0	
	Remove Advertising costs primarily image related and administrative charges (Prenger)		. \$0	-\$338,183		\$0	\$0	
	Reflect KCPL's Advertising adjustment to remove image advertising (Prenger)		\$0	-\$243,804		\$0	\$0	
	4. To include KCPL adjustment 11. (Hyneman)		\$0	\$89,821		\$0	\$0	
<b>140</b> 1	Sales Demonstration and Salling	912,000	358778 S		(\$58.278	30.5	50 57	
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$58,278	<b>, \$0</b>		\$0	\$0	
731 <b>0</b> 0000	Misc) Sales Expense 1	<b>3916000</b>	39.869	\$18.8075375	\$28,696	\$0.3	<b>50.</b>	
71503			1		1			
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$9,889	\$0		\$0	\$0	

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	is Affice of Community of State (1997)	A din Liumba	Pormiesin's Pormiesin's Adjustimati Posterinas	Cook Sind And Cook South	Tegoty av Segoty av Oddsimenes Segot	.distribuituu. Asleeman Seeleman	i i i i i i ja ja ja ja ja ja ja ja ja ja ja ja ja	i () Elizatorie Vinciani
	To remove employee severence pay from test year cost of service. (Harrison)		\$0	-\$136,284		\$0	\$0	
	2. To remove Lobbying Expense (DR 247) (Harrison)		\$0	-\$19,526		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,975,418	\$0		\$0	\$0	
	4. To include KCPL adjustment 11. (Hyneman)		\$0	\$7,982,996		\$0	\$0	
	5. To remove test year equity compensation awards under the GPE Long Term Incentive Compensation Program. (Majors)		\$0	-\$4,663,008		\$0	\$0	
	6. To remove test year one time employee bonus from cost of service, (Majors)		\$0	-\$713,470		\$0	\$0	
e e e e e e e e e e e e e e e e e e e	A Cressor Supply to literature 22	39246005	5960	\$ \$9925F8	2.5550.576	\$60		<b>22 s 5</b> 0
	1. To remove Lobbying Expense (DR 247) (Harrison)		\$0	-\$3,784		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		<b>\$96</b> 5	\$0		\$0	\$0	
	3. To remove employee severence pay from test year cost of service. (Harrison)		\$0	-\$31,243		\$0	\$0	
	4. To remove spousal travel from test year cost of service. (Harrison)		\$0	-\$6,673		\$0	\$0	
	5. To remove local business meals from test year cost of service. (Harrison)		\$0	-\$340,478		\$0	\$0	
	6. To remove inappropriate, excessive, and unsupported costs charged to KCPL through GPE and KCPL officer expense reports. (Hyneman)		\$0	-\$550,000		\$0	\$0	
E SER	Eupkvær favousendings	\$240,000 k		###\$(6) 7/9	\$161779	\$0		
	To adjust KCPL employee relocation expense to a normalized level (Harrison)		\$0	-\$161,147		\$0	\$0	
	2. To remove travel expense (Harrison)		\$0	-\$632		\$0	\$0	
AE-159	Administration value of color (Value	922 000	\$8 804		45 / 48 / 804			2 30
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		-\$81,804	\$0		\$0	\$0	
	Žilejii bisavi se liemaisy: dealicženiče	3281000	\$ FEE S124	5-3416,343	\$60 Sept. (7.69)	<b>C</b>	2502.2	- 30
	To remove from KCPL COS amounts billed by GPES Adj.     Interest and Earning Tax (Harrison)		\$0	-\$304,382	.	\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$124	\$0		\$0	\$0	
	3. To adjust GPE billed Payroll Taxes to annualized levels. (Majors)		\$0	-\$88,380		\$0	\$0	
	4. To remove test year one time employee bonus from cost of service (Majors)		\$0	-\$20,581		·\$0	\$0	
SE HEZE	OUIS die Serviere voor 4 die 2000 in 15 de 15 de 15 de 15 de 15 de 15 de 15 de 15 de 15 de 15 de 15 de 15 de 1	\$923 000S	P202 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$385,000	1 4 3 8 3 8 5 000 B	******** <b>**</b> **************************	\$70.646	578.846
	1. To include KCPL Adjustment 11 (Hyneman)		\$0	\$385,000		\$0	\$0	-

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E TOTAL		ings at the same	1845 E				
o cióno Ci Cintidas	clinein Could in montes of total sec	Timber	្តិការ៉ាឡាក ខុន្មម៉ូនក្រក់ការ ខ្លួនស្រីស្រីស្រី	Game (5) George Ağlısı'ndiği Azalısı'nı Nota Seorg	yy diasidonogsk Gistorphynicosk Cistorphynicosk	aterijatijatojus), sjudičdina Adlju traonič — Adljustac (Nongalijos	
	To amortize consulting expense related to R&D tax credits over 5 years Adj. 74 (Harrison)		\$0	\$0	\$0	\$78,846	
E 1639	entalida Satylea - 100% (3)	\$225 (Jun		\$264 183 / / \$26	4/18/3 (2): (2): (4/18/3/1)	00	
	1. To Include KCPL Adjustment 11 (Hyneman)		\$0	\$264,183	\$0	\$0	
MEAGAN	Mopery/Institutes 1997	5924000	of Section		955		
	Adjustment issued to annualize property insurance (Herrington)		\$0	<b>-\$119,9</b> 55	\$0	· \$0	
	lical-aberranas & 38	192430100		\$\$####################################		(ii)	
	1. No Adjustment		\$0	\$0	\$0	\$0	·
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$75,884	\$0	\$0	\$0	
	3. To include a three year avreage 2006-2008 of cash payouts for injuries & damages (Herrington)		\$0	\$1,732,350	\$0	\$0	
	Adjustment issued to annualize company insurance other than property (Herrington)		\$0	\$171,377	\$0	\$0	
A E 1664	Enichy (4-gram ent 190, and	4926:000		E \$141 (20)	4616 - S. S. S. S. S. S. S. S. S. S. S. S. S.	16 (T) 26 A	<b>347</b>
	To reflect the amortization of the FAS 87 Regulated Asset over 5 years (Harrison)		\$0	\$2,873,063	\$0	\$0	NOT AS
	2. To reflect the FAS 87 Pension cost of the 2008 level (Harrison)		\$0	-\$7,434,696	\$0	\$0	
	To amortize the FAS 88 Pension costs over 5 years (Harrison)		\$0	\$3,508,210	\$0	\$0	
	4. To reflect the FAS 158 remeasurement pension expense at the 2008 level (Harrison)		\$0	\$1,121,527	\$0	\$0	
	5. To reflect the FAS 158 remeasurement FAS 106 expense at the 2008 level (Harrison)		\$0	\$305,003	\$0	\$0	
	6. To reflect FAS 106 costs for 2008 (Harrison)		\$0	\$806,723	\$0	\$0	
	7. To amortize Wolf Creek FAS 88 OPEBS costs over 5 years (Harrison)		\$0	\$47,921	\$0	\$0	
ŀ	8. Remove Lobbying Expense (DR 247) (Harrison)		\$0	-\$27,575	\$0	\$0	
į	No Adjustment		\$0	\$0	\$0	\$0	
	10. To adjust test year payroli to reflect Staff's annualized level. (Majors)		\$14,511	<b>\$</b> 0	\$0	\$0	
ŀ	11. No adjustment		\$0	\$0	\$0	\$0	
	12. To normalize SERP expense based on recurring cash payments to retired former KCPL executives. (Hyneman)		\$0	-\$353,278	\$0	\$0	
	13. To adjust test year 401K expense to reflect Staff's annualized level. (Majors)		\$0	\$1,587,677	\$0	\$0	
	14. To Include KCPL Adjustment 11-WC FAS 88 (Hyneman)	ĺ	\$0	\$129,394	\$0	\$0	
ŀ	l	ŀ			I		I

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	15. To include KCPL Adjustment 11-talent assessment (Hyneman)		\$0	\$642,226		\$0	\$0
	17. To remove costs of Worlds of Fun and other employee events, Account 923003. (Prenger)		\$0	-\$240,464		\$0	\$0
	18. To remove other catering costs, Account 926004. (Prenger)	ļ	\$0	-\$2,647		\$0	\$0
	19. To adjust for annualized level of medical and other benefits. (Majors)		\$0	-\$3,863		\$0	\$0
	20. To adjust for annualized level of benefits billed from WCNOC. (Majors)		\$0	-\$813,673		\$0	\$0
	21. To remove test year one time employee bonus from cost of service (Majors)		\$0	\$992,057		\$0	\$0
8 <b>2</b> 449.4	Recundationaceumon	928,003	Soul	926756	921745	uei i	
	To reflect FERC Assessment charges for the 12 months ended September 2008 (Prenger/Hyneman)		\$0	\$24,735		\$0	\$0
:1300°	Control Committee Control Cont		- (S) (S)		59aV.	<b>\$</b> 0.5	
	Annualize MPSC Assessment to 2009 assessment amount-KCPL (Prenger)		<b>\$0</b>	-\$39,878		\$0	\$0
(Fe(78) )	Kengonin Exp Wo Proceding (Investor) (	928011	\$6 1565 @		88 (1966)	\$6.	<b>4</b> 245 C. 3 4 4 5
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$81,665	\$0		\$0	\$0
	Adjustment to remove fully recovered ER-2006-0314 (2006) rate case expense (Prenger/Hyneman)		\$0	\$0		\$0	-\$528,251
	3. To amortize rate case expense for ER-2007-0291 (697,255) over 2 years (Prenger)		\$0	\$0	ŀ	\$0	\$348,627
	4. To amortize rate case expense for ER-2009-0089 over 2 years (Prenger)		\$0	\$0		\$0	\$455,320
-37 <i>(</i> )	Research Section Section (1997)	928.012	356.854		56 854	<b>c</b> n	
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$56,854	\$0		\$0	\$0
(£17/0 2	Heoconiii io hetorroekongs Andersi ar a kori	028 0205	<b>37678</b>	6 - SO - SO - SO - SO - SO - SO - SO - S	97.55		
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$7,575	\$0		\$0	\$0
1516	Regulation Commissor Miss Requisitor/Fillings 87	928 000	35 (5 \$13,358 <b>3</b>		13:358 8.5.05.05.76	<b>:\$0</b>	\$00 × \$0
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$13,358	\$0		\$0	\$0
E1784	Load Ristration Expanses 200% to Missouri	928 003	4.58 <b>43</b> 531,4275/p		\$11,427	\$0.55	**************************************
	To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,427	\$0		\$0	\$0
£180 n	Control Advantage Expenses	930,100.	\$20,342	-\$361,614 · · · -\$3	4072	<b>\$0</b> % {	Par (2,000 22,000 23,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20

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N7897 6	7.00 (A) (A) (A) (A) (A) (A) (A) (A) (A) (A)	NIV CONTRACTOR	nomenika sekana prosenca se				PRINCIPLE TO THE CONTROL	THE RESERVE THE PERSON NAMED IN
vo. Out	une more dissimble secondon se	Version Version	denimalis de Light industria Lightness	o de la companie de l	7 (110 lo) 7 (10 (10 lo) 7 (11 lo)	daras de logicia Paulus ment Julio	nus die and Abbriogra Man bes	) is distinct Observation Vosti
	To transfer Advertising costs to Demand Side     Management (DSM) deferral (Prenger)		\$0	-\$62,260		\$0	\$0	_
	Remove Advertising costs primarily image related and administrative charges (Prenger)		\$0	-\$118,037		\$0	\$0	
	Refelect KCPL's Advertising adjustments to remove image advertising (Prenger)		\$0	-\$162,954		\$0	\$0	
	4. Reflect KCPL's Advertising adjustments to remove institutional/image advertising (Prenger)		\$0	-\$18,363		\$0	\$0	
	5. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$20,342	\$0		\$0	\$0	
S (SAESIL)	Macomina min	384 200	<b>18</b> 72 (35 897)			<b>(0</b> )	80	
	To adjust test year payroll to reflect Staff's annualized level. (Majors)	i	\$55,997	\$0		\$0	\$0	•
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$483,840		\$0	\$0	
##4##	Action Action representation to the second s	100 V 1000 V	To the second	575£960803			New State Control	\$19.45 No. 11.44
	Normalize lease Expense for 1201 Walnut Building (Harrison)		\$0	<b>-\$</b> 51 <b>4,1</b> 03		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,038	\$0		\$0	\$0	
	Tarisponation Excenses	สัดสองกรกร	TO his house and and					
		13:7-1-23:24:24:22	C 4717/076	<b>建筑和建设设施</b> 。0000年	8.52 <b>3</b> 37.53U:8523	1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	100 PM 10	
	To adjust test year payroll to reflect Staff's annualized level. (Majors)	333,000	<b>\$</b> 313,717	\$0	**********	\$0	\$0	
	To adjust test year payroll to reflect Staff's annualized			\$0 -\$1,944,599	. <b></b>	\$0 \$0	\$0 \$0 \$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors) 2. To eliminate depreciation expense on transportation equipment charged to O&M (Herrington)		\$313,717 \$0	-\$1,944,599		\$0		
##E (862)	1. To adjust test year payroll to reflect Staff's annualized level. (Majors) 2. To eliminate depreciation expense on transportation		\$313,717 \$0	-\$1,944,599		\$0		
•	1. To adjust test year payroll to reflect Staff's annualized level. (Majors) 2. To eliminate depreciation expense on transportation equipment charged to O&M (Herrington)  Maint of Content Plant  1. To adjust test year payroll to reflect Staff's annualized		\$313,717 \$0 2,\$65,252	-\$1,944,599	311.992	\$0	\$0	
•	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)  2. To eliminate depreciation expense on transportation equipment charged to O&M (Herrington)  Maint O to the came and the control of the c	\$ <b>9</b> 35000	\$313,717 \$0 \$65,452 \$69,452 \$0	-\$1,944,599 -\$1,944,599 \$0		\$0 \$0	\$0 \$2.3 <b>350</b> \$0	
•	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)  2. To eliminate depreciation expense on transportation equipment charged to O&M (Herrington)  Majnizo to the table annualized level. (Majors)  2. To include annualized amount of Computer Software and	\$ <b>9</b> 35000	\$313,717 \$0 \$65,452 \$69,452 \$0	-\$1,944,599 -\$1,944,599 \$0		\$0 \$0	\$0 \$2.3 <b>350</b> \$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors) 2. To eliminate depreciation expense on transportation equipment charged to O&M (Herrington)  Majori O Conetal Planta  1. To adjust test year payroll to reflect Staff's annualized level. (Majors)  2. To include annualized amount of Computer Software and Hardware Maintenance. (Herrington)	35350000 303000	\$313,717 \$0 \$69,452 \$69,452 \$0	\$1,944,599 \$0 \$742,540 \$0	<b>2.4 3</b>	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 -\$63,491,577	66.2515.77
<b>.</b>	1. To adjust test year payroll to reflect Staff's annualized level. (Majors) 2. To eliminate depreciation expense on transportation equipment charged to O&M (Herrington)  Major Corneral Plant  1. To adjust test year payroll to reflect Staff's annualized level. (Majors)  2. To include annualized amount of Computer Software and Hardware Maintenance. (Herrington)  Defreciation Expense  1. To Annualize Depreciation Expense	35350000 303000	\$313,717 \$0 \$69,452 \$69,452 \$0	\$1,944,599 \$0 \$742,540 \$0	<b>2.4 3</b>	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 -\$63,491,577	66,4917
24802	1. To adjust test year payroll to reflect Staff's annualized level. (Majors) 2. To eliminate depreciation expense on transportation equipment charged to O&M (Herrington)  1. To adjust test year payroll to reflect Staff's annualized level. (Majors) 2. To include annualized amount of Computer Software and Hardware Maintenance. (Herrington)  1. To Annualize Depreciation Expense  Other Depreciation  1. To reduce depreciation expense relation to the settlement	35350000 303000	\$313,717 \$0 \$69,452 \$0 \$0	\$1,944,599 \$0 \$742,540 \$0	<b>2.4 3</b>	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$63,491,577	\$ \$62.391.5T
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)  2. To eliminate depreciation expense on transportation equipment charged to O&M (Herrington)  Major O Company Plant  1. To adjust test year payroll to reflect Staff's annualized level. (Majors)  2. To include annualized amount of Computer Software and Hardware Maintenance. (Herrington)  1. To Annualize Depreciation Expense  Other Depreciation  1. To reduce depreciation expense relation to the settlement in account 312 (Hyneman)  2. To reduce depreciation expense relation to the settlement in account 315 (Hyneman)	295000 2492000 2493001	\$313,717 \$0 \$69,452 \$0 \$0 \$0	\$1,944,599 \$0 \$742,540 \$0 \$0 \$0 \$0	<b>3 3 3 3 3 3 3 3 3 3</b>	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$03494577 -\$63,491,577 -\$13,575 -\$27,862	
23014	1. To adjust test year payroll to reflect Staff's annualized level. (Majors) 2. To eliminate depreciation expense on transportation equipment charged to O&M (Herrington)  Major Occupantial  1. To adjust test year payroll to reflect Staff's annualized level. (Majors)  2. To include annualized amount of Computer Software and Hardware Maintenance. (Herrington)  Entrediation expense Depreciation Expense  Other Depreciation  1. To Annualize Depreciation expense relation to the settlement in account 312 (Hyneman)  2. To reduce depreciation expense relation to the settlement.	295000 2492000 2493001	\$313,717 \$0 \$69,452 \$0 \$0 \$0	\$1,944,599 \$0 \$742,540 \$0 \$0 \$0 \$0	<b>3 3 3 3 3 3 3 3 3 3</b>	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$03494577 -\$63,491,577 -\$13,575 -\$27,862	66 AS 16 TA

Accounting Schedule: 10 Sponsor: Bret Prenger Page: 14 of 15

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1. Amortization of Other Plant		\$0	\$4,259,017		\$0	\$0	
BEZUK Taxas ottler than hoomes excessallocated	208 (00)	511	SA712,850	3 <b>3 4</b> 7 7 7 6 8	16.00	Eg Si	\$10,800
1. No Adjustment		\$0	\$0		\$0	\$0	
2. No Adjustment		\$ <del>0</del>	\$0		\$0	\$0	
To include KCPL Adjustment 11-talent assessment FICA-KS (Hymeman)		\$0	\$292,174		\$0	\$0	
4. To include KCPL Adjustment 11-talent assessment FICA- MO (Hyneman)		\$0	<b>\$</b> 335,443	i	<b>\$0</b>	\$0	
5. To adjust for annualized amount of FICA, FUTA, and SUTA taxes. (Majors)		\$0	\$1,603,204		\$0	\$0	
6. To adjust for annualized amount of Wolf Creek Payroll Taxes. (Majors)		\$0	\$221,431		\$0	\$0	
7. To adjust for annualized property tax expense (Herrington)		\$0	\$2,290,406		\$0	\$0	
Lizzuzi Grossikigenismistanivano (3.70 kg/2	Z08/Zi0	gara Car		e e		(24.25.2 <b>7</b> 5.	245 E 1 4 C
To eliminate Gross Receipts Tax (Boateng)		\$0	\$0		\$0	-\$43,435,949	
(BZ00) ROLOTARY STATES VARIABLE STORY	408:00		Soletin.	362666			20 May 180
To eliminate Kansas City Corporate Taxes for test year and reflect in income tax rates (Harrison)		\$0	-\$462,816		\$0	\$0	
E-205 Gravemble congresses	2097002			<b>300 30</b>		88 84 536 257 S	1 (0.00 / E)
To Annualize Current Income Taxes		\$0	\$0		\$0	-\$4,536,257	
No Adjustment		\$0	\$0		\$0	\$0	
Sold of clean of recently s	1/5			4.00	32 (32 (30)) 24 (30) (32 (30) 34 (32 (32 (30))		

Accounting Schedule: 10 Sponsor: Bret Prenger Page: 15 of 15

### Kansas City Power Light Case No. ER-2009-0089 Test Year 2007 Post Direct Filing through September 30, 2008 Income Tax Calculation

(Ionda)	i i i i i i i i i i i i i i i i i i i	initalia Parale	Yeeli		- 125 (156) 170(19)	 Rojun
1	TOTAL NET INCOME BEFORE TAXES	İ	\$142,048,392	\$129,672,228	\$134,921,470	\$140,170
2	ADD TO NET INCOME BEFORE TAXES		ļ			
3	Book Depreciation Expense		\$76,990,097	\$76,990,097	\$76,990,097	\$76,990
4	Book Transport Deprc Exp to Maint Expense	ļ	\$0	\$0	\$0	770,000
5	50% Meals & Entertainment	l	\$265,369	\$265,369	\$265,369	\$26
6	Book Nuclear Fuel Amortization		\$12,154,365	\$12,154,365	\$12,154,365	\$12,154
7	Book Amortization Expense	L	\$39,962,641	\$39,962,641	\$39,962,641	\$39,962
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$129,372,472	\$129,372,472	\$129,372,472	\$129,372
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.0150%	\$38,290,599	\$38,290,599	\$38,290,599	\$38,296
11	Tax Straight-Line Depreciation		\$77,119,767	<b>\$</b> 77,119,7 <del>6</del> 7	\$77,119,767	\$77,119
12	Production Income Deduction		\$1,973,290	\$1,973,290	\$1,973,290	\$1,973
13	IRS Nuclear Fuel Amortization	ĺ	\$7,468,975	\$7,468,975	\$7,468,975	\$7,468
14	IRS Amortization Deduction	ļ	\$2,900,949	\$2,900,949	\$2,900,949	\$2,900
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES	-	\$127,753,580	\$127,753,580	\$127,753,580	\$127,753
16	NET TAXABLE INCOME			****		
10	INEI TAXABLE INCOME		\$143,667,284	\$131,291,120	\$136,540,362	\$141,789
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc Fed. Inc. Tax	i	\$143,667,284	\$131,291,120	\$136,540,362	\$141,789
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$7,604,143	\$6,963,134	\$7,235,013	\$7,506
20 21	Deduct City Inc Tax - Fed. Inc. Tax	l l	\$933,837	\$853,392	\$887,512	\$921
21	Federal Taxable Income - Fed. Inc. Tax Federal Income Tax at the Rate of	25.000	\$135,129,304	\$123,474,594	\$128,417,837	\$133,361
23	Subtract Federal Income Tax Credits	35.00%	\$47,295,256	\$43,216,108	\$44,946,243	\$46,676
24	Wind Production Tax Credit	ŀ	\$4,877,751	\$4,877,751	£4.077.754	<b>\$4.077</b>
25	Research and Development Tax Credit		\$283,200	\$283,200	\$4,877,751 \$283,200	\$4,877 \$283
26	Net Federal Income Tax	l	\$42,134,305	\$38,055,157	\$39,785,292	\$41,515
27	PROVISION FOR MO. INCOME TAX					
28	Net Taxable Income - MO. Inc. Tax		\$143,667,284	\$131,291,120	\$136,540,362	\$141,789
29	Deduct Federal Income Tax at the Rate of	50.000%	\$21,067,153	\$19,027,579	\$19,892,646	\$20,757
30	Deduct City Income Tax - MO. Inc. Tax	1	\$933,837	\$853,392	\$887,512	\$921
31	Missouri Taxable Income - MO, Inc. Tax		\$121,666,294	\$111,410,149	\$115,760,204	\$120,110
32	Missouri Income Tax at the Rate of	6.250%	\$7,604,143	\$6,963,134	\$7,235,013	\$7,506
33	PROVISION FOR CITY INCOME TAX					
34	Net Taxable Income - City Inc. Tax		\$143,667,284	\$131,291,120	\$136,540,362	\$141,789
35	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	
36 37	Deduct Missouri Income Tax - City Inc. Tax City Taxable Income	i	\$0	\$0	\$0	
38	City Income Tax at the Rate of	0.650%	\$143,667,284 \$933,837	\$131,291,120 \$853,392	\$136,540,362 \$887,512	\$141,789 \$921
39	SUMMARY OF CURRENT INCOME TAX					*
40	Federal Income Tax		\$42 424 2AF	620 AEE 4E-	620 705 000	
41	State Income Tax	ļ	\$42,134,305 \$7,604,143	\$38,055,157 \$6,963,134	\$39,785,292	\$41,515
42	City income Tax	1	\$933,837	\$853,392	\$7,235,013 \$887,512	\$7,506, \$921,
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$50,672,285	\$45,871,683	\$47,907,817	\$49,943
44	DEFERRED INCOME TAXES				ł	
45	Deferred Income Taxes - Def. Inc. Tax.	į	-\$9,066,697	-\$9,066,697	-\$9,066,697	-\$9.066.
46	Amortization of Deferred ITC		-\$1,167,051	-\$1,167,051	-\$1,167,051	-\$1,167,
47	Amort of Excess Deferred Income Taxes		-\$688,567	-\$688,567	-\$688,567	-\$688,
48	Amort of Prior Deferred Taxes- tax rate change	- 1	-\$3,634,122	-\$3,634,122	-\$3,634,122	-\$3,634,
49	Amortization of R&D Credit		-\$194,111	-\$194,111	-\$194,111	-\$194,
50	Amortization Cost of Removal Stip ER-2007-0291	L.	\$354,438	\$354,438	\$354,438	\$354
51	TOTAL DEFERRED INCOME TAXES		-\$14,396,110	-\$14,396,110	-\$14,396,110	-\$14,396,
KOROWSKI POL	TOTALE INCOME TVANTALES (* 2007)	A COMMUNICATION OF THE PROPERTY OF THE PARTY	NAME OF TAXABLE PARTY OF TAXABLE PARTY OF TAXABLE PARTY.			

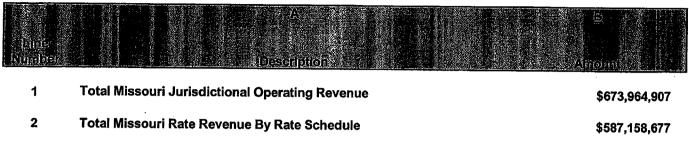
Accounting Schedule: 11 Sponsor: Paul Harrison Page: 1 of 1

# Kansas City Power Light Case No. ER-2009-0089 Test Year 2007 Post Direct Filing through September 30, 2008 Capital Structure Schedule

Efrei Eximat	A A A A A A A A A A A A A A A A A A A	E) Dolla Amguqt	Paradadi sir sal Salah Salah Salah	Embedded Costor Capital	Wellained Edecation Edecation	VCHEINEGE E Crossico Control Control SOF769	Maginus Gerial Genial 1025%
1	Common Stock	\$2,616,100,000	50.65%		4.685%	4.938%	5.191%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.76%	4.29%	0.032%	0.032%	0.032%
4	Long Term Debt	\$2,510,430,000	48.60%	6.20%	3.015%	3.015%	3.015%
5	Short Term Debt	\$0	0.00%	3.38%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$5,165,530,000	100.00%		7.732%	7.985%	8.238%
8	PreTax Cost of Capital				10.302%	10.693%	11.084%

Accounting Schedule: 12 Sponsor: David Murray Page: 1 of 1

#### Post Direct Filing through September 30, 2008 Executive Case Summary



2	Total Missouri Rate Revenue By Rate Schedule	\$587,158,677
3	Missouri Retail kWh Sales	8,963,812,292
4	Average Rate (Cents per kWh)	6.550
5	Annualized Customer Number	267,709
6	Profit (Return on Equity)	\$63,119,164
7	Interest Expense	\$38,290,599
8	Annualized Payroll	\$88,142,916
9	Utility Employees	3,265
10	Depreciation	\$77,031,534
11	Net Investment Plant	\$1,613,509,896
12	Pensions	\$421,028

Accounting Schedule: Executive Case Summary

Sponsor: Staff Page: 1 of 1

Schedule: RATE REVENUE SUMMARY Sponsor: Manisha Lakhanpal/Kofi Boateng Page: 1 of 1

\$6,255,852 \$0 \$ 05 05 \$0 \$0 \$6,255,852 \$8,206,149 \$7,006,438 \$2,537,575 \$17,524,979 \$446,962 80 \$36,958,977 8 8 8 \$0 \$2,864,129 \$7,420,774 \$8,185,973 \$6,692,454 -\$10,321,782 \$0 \$0 \$0 \$0 \$1,892,222 \$0 8 \$1,892,222 \$288,076 -\$3,838,109 \$13,171 \$3,536,862 \$39,139,518 \$72,612,578 \$128,932,103 -\$4,334,401 \$548,117,587 5201,545,112 \$6,876,346 TOTAL RATE REVENUE BY RATE SCHEDULE Billing Adjustment to match FERC form 1a RATE REVENUE BY RATE SCHEDULE **FOTAL OTHER RATE REVENUE** MISSOURI RATE REVENUES Medium General Service OTHER RATE REVENUE **Small General Service** arge General Service arge Power Residential -ighting

Kansas City Power Light
Case No. ER-2009-0089
Test Year 2007
Post Direct Filing through September 30, 2008
Rate Revenue Summary

MISSOUR! RATE REVENUES			the second of th			W. W. W. W. W. W. W. W. W. W. W. W. W. W
RATE REVENUE         \$1,111,458         \$751,412           Residential         -\$1,111,458         \$751,412           Small General Service         -\$135,417         \$174,638           Medium General Service         -\$29,829         -\$1,196,544           Large General Service         -\$13,690         \$5,944,641           Large Power         -\$7,932         \$0           Lighting         \$0         \$0           Billing Adjustment to match FERC form 1a         \$0         \$0           TOTAL RATE REVENUE BY RATE SCHEDULE         -\$1,418,326         \$5,674,147		The second secon	relation (Annual)	(er nym) Achtstream	<b>会(ip)加州会(ip)</b> が 「岩(dii	
-\$1,111,458 \$751,412 -\$135,417 \$174,638 -\$29,829 -\$1,196,544 -\$133,690 \$5,944,641 -\$7,932 \$5,944,641 -\$7,932 \$5,944,641 -\$7,932 \$5,944,641	MIS				And the state of t	na secondo de la comitación de cada Caladado
-\$1,11,458 \$751,412 -\$135,417 \$174,638 -\$29,829 -\$1,196,544 -\$133,690 \$5,944,641 -\$7,932 \$0 \$0 \$0 \$0 \$0 \$1,418,326 \$5,674,147	Z.	NCE				
-\$135,417 \$174,638 -\$29,829 -\$1,196,544 -\$133,690 \$5,944,641 -\$7,932 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,418,326 \$5,674,147	Res	Idential	-\$1.111.458	\$754 442	£40 472 470	01 170 0704
-\$29,829 -\$1,3690 -\$7,932 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	S	ill General Service	-\$135,417	\$174.638	810,41Z,413	186,110,2124
-\$13,690 \$5,94,641 -\$7,932 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Mec	ium General Service	-829 R29	64 408 EAA	67 444 446	920,032,18
-\$7,932 \$50 \$ \$0 \$	Lar	je General Service	-6123 600	41,130,244 65,044,644	97,444,440	420,750,024
\$0 \$	Lar	le Power	67 022	140,44	\$07,817.0¢	\$135,051,306
\$0 \$0 \$0 \$0 \$1,418,326 \$5,674,147 \$	Ligi	ting	206, 14-	2 2	\$11,308,471	\$114,654,802
LE -\$1,418,326 \$5,674,147 \$	Billi	ng Adjustment to match FERC form 1a	9 %	9	\$440,962 62 526 882	\$7,323,308
	<u>5</u>	AL RATE REVENUE BY RATE SCHEDULE	-\$1,418,326	\$5,674,147	\$39,041,090	\$587,158,677
	-	ER RATE REVENUE		•		
12 TOTAL OTHER RATE REVENUE \$0 \$0		AL OTHER RATE REVENUE	0\$	0\$	0\$	80
	101			the state of the s		